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REPORT

OF THE

STATE AUDITOR

OF

GEORGIA

YEAR ENDED JUNE 30,

1985

C. W. Hogan
State Auditor

S1860-1

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STATE AUDITOR

OF

GEORGIA

YEAR ENDED JUNE 30,

1985

C. W. Hogan
State Auditor

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December 31, 1985

To the General Assembly of Georgia

Greetings:

The annual report of this office summarizing the audit reports of all State agencies and units of the University System of Georgia is submitted to the public in this and in three supplemental volumes for the fiscal year ended June 30, 1985.

Section I of this volume shows the Combined Balance Sheet of all State agencies and units of the University System of Georgia and the Combined Statement of Changes in Fund Balances for all governmental fund types of all State agencies and current funds and unexpended plant funds of all units of the University System of Georgia, Section II of this volume reports the financial operations of State governmental units and Section III thereof reports the financial operations of units of the University System of Georgia.

One supplement lists the personnel of State agencies and the amount paid to each in the year for services, travel expense and reimbursed expenses, the second supplement lists personnel of the University System of Georgia and the amount paid to each in the year for services and for travel expense, and the third supplement lists by State agency, board, commission, authority, retirement system and units of the University System of Georgia professional fees and reimbursable expenses paid and to whom such payments were made.

General comments relate to the units collectively and audit findings relate to the individual units as shown in the audit report for each unit.

The undersigned State Auditor continues the policy of requiring a firm of Georgia Certified Accountants to audit any accounts that the State Auditor is required by law to administer or to have any part in the administration of, such as the Department of Audits' funds and all the funds of the various boards and authorities on which the State Auditor, by law, is required to serve as a board member.

Unit reports of all State agencies and units of the University System of Georgia with fuller detail and analysis are on file in this office and are open to public inspection.

Respectfully,

G. W. Hogan

State Auditor

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- Georgia Agrirama Development Authority
- Georgia Building Authority
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- Georgia Building Authority (Markets)
- Georgia Building Authority (Penal)
- Georgia Correctional Industries Administration
- Georgia Development Authority
- Georgia Education Authority (Schools)
- Georgia Education Authority (University)
- Georgia Hazardous Waste Management Authority
- Georgia Higher Education Assistance Corporation
- Georgia Highway Authority
- Georgia Ports Authority
- Georgia Residential Finance Authority
- Georgia Seed Development Commission
- Georgia Student Finance Authority
- Georgia World Congress Center Authority, George L. Smith, II
- Herty Foundation
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- Lake Lanier Islands Development Authority
- North Georgia Mountains Authority
- Stone Mountain Memorial Association
- State Tollway Authority

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- Peace Officers' Annuity and Benefit Fund of Georgia
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- Superior Court Clerks' Retirement Fund of Georgia
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(See separate report of each on file in State Auditor's office)

SECTION I

GENERAL COMMENTS

INTRODUCTION

Section I of the annual report of the State Auditor reports on the financial position of the State of Georgia, and includes all State agencies and units of the University System of Georgia, at June 30, 1985.

FINANCIAL CONDITION

The Combined Balance Sheet of all Fund Types and Account Groups of State agencies and a total of all funds of units of the University System of Georgia is presented on pages 6 and 7 of this report. The Combined Balance Sheet shows that the State's General Fund had a reserved fund balance of $194,901,574.79 for specific purposes in compliance with applicable State laws and an unreserved fund balance (surplus) of $197,279,886.03 at June 30, 1985

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1985

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
JUNE 30 1985

	GOVERNMENTAL FUND TYPES				
ASSETS	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE	CAPITAL PROJECTS
Cash in Banks, on Hand and Time Deposits		$ 134,784,880.62	$ 6,380,427.28	$ 4,596,624.82	$ 74,820.36
Investments, At Cost	$1,152,302,616.96			44,752,147.32	464,984,200.15
Accounts Receivable		1,318,290,798.60			
Inventories		14,022,429.02			
Due from Other Funds	17,616,107.07	743,622,001.92			
Other Assets		570,979.04			
Land and Buildings					
Amount Available in Debt Service Funds					
Amount to be Provided for Retirement of General Long-Term Debt					
Total Assets	$1,169,918,724.03	$2,211,291,089.20	$ 6,380,427.28	$ 49,348,772.14	$465,059,020.51
LIABILITIES AND FUND EQUITY					
Liabilities:					
Cash Overdraft	$ 34,719,588.80				
Vouchers Payable		$1,264,356,751.63			
Due to Other Funds	743,017,674.41	17,616,107.07			
State Bonds and Certificates of 1838, 1879 and 1940				$ 15,605.00	
General Obligation Bonds Payable					
Total Liabilities	$ 777,737,263.21	$1,281,972,858.70		$ 15,605.00	
Fund Equity:					
Investment in General Fixed Assets					
Fund Balances					
Reserved					
Designated for 1986 Appropriation to Department of Transportation	$ 2,885,075.65				
Designated for 1986 Appropriation to Peace Officer and Prosecutor Training Fund	7,703,962.62				
Midyear Adjustment Reserve	46,078,134.13				
Revenue Shortfall Reserve	138,234,402.39				
Federal Funds, Matching Funds and Other		$ 929,318,230.50			
State Revenue Collections - Unfunded			$ 6,380,427.28		
Debt Service Fund				$ 49,333,167.14	
Capital Projects					$465,059,020.51
Resident Instruction Fund, Other Organized Activities and Auxiliary Enterprises					
Public Trust Funds					
Private Trust and Agency Funds					
Unreserved					
Designated for Subsequent Years' Expenditures					
Surplus	197,279,886.03				
Total Fund Equity	$ 392,181,460.82	$ 929,318,230.50	$ 6,380,427.28	$ 49,333,167.14	$465,059,020.51
Total Liabilities and Fund Equity	$1,169,918,724.03	$2,211,291,089.20	$ 6,380,427.28	$ 49,348,772.14	$465,059,020.51

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1985

FIDUCIARY FUND TYPES		ACCOUNT GROUPS		UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA	TOTALS (Memorandum Only)	
PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT		1985	1984
$ 605,611,442.59	$445,097,277.80			$ 116,014,547.22	$ 1,312,560,020.69	$ 964,491,379.72
5,580,862,613.09				49,703,131.24	7,292,604,708.76	5,840,861,684.47
101,178,239.72	170,431.35			66,435,898.69	1,486,075,368.36	946,766,413.21
				15,649,600.45	29,672,029.47	27,144,555.28
					761,238,108.99	706,662,673.22
					570,979.04	364,144.72
		$1,332,825,707.97		1,491,287,719.74	2,824,113,427.71	2,516,841,449.72
			$ 49,333,167.14		49,333,167.14	28,653,475.03
			1,183,826,832.86		1,183,826,832.86	970,386,524.97
$6,287,652,295.40	$445,267,709.15	$1,332,825,707.97	$1,233,160,000.00	$1,739,090,897.34	$14,939,994,643.02	$12,002,172,300.34
					$ 34,719,588.80	
$ 9,875,820.16	$ 5,038,334.89			$ 66,041,015.93	1,345,311,922.61	$ 1,124,615,340.77
				604,327.51	761,238,108.99	706,662,673.22
					15,605.00	15,605.00
			$1,233,160,000.00		1,233,160,000.00	999,040,000.00
$ 9,875,820.16	$ 5,038,334.89		$1,233,160,000.00	$ 66,645,343.44	$ 3,374,445,225.40	$ 2,830,333,618.99
		$1,332,825,707.97		$1,491,287,719.74	$ 2,824,113,427.71	$ 2,516,841,449.72
					2,885,075.65	4,680,789.80
					7,703,962.62	5,540,863.56
					46,078,134.13	40,106,021.73
					138,234,402.39	65,104,584.63
					929,318,230.50	513,923,010.66
					6,380,427.28	1,838,743.67
					49,333,167.14	28,653,475.03
				367,658.04	465,426,678.55	300,456,367.57
				57,868,249.88	57,868,249.88	50,501,095.81
$6,277,776,475.24				78,241,067.47	6,356,017,542.71	5,358,916,976.37
	$440,229,374.26			7,752,822.22	447,982,196.48	250,404,409.79
				36,928,036.55	36,928,036.55	34,870,893.01
					197,279,886.03	.00
$6,277,776,475.24	$440,229,374.26	$1,332,825,707.97		$1,672,445,553.90	$11,565,549,417.62	$ 9,171,838,681.35
$6,287,652,295.40	$445,267,709.15	$1,332,825,707.97	$1,233,160,000.00	$1,739,090,897.34	$14,939,994,643.02	$12,002,172,300.34

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES,
AND
CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS
OF THE UNIVERSITY SYSTEM OF GEORGIA
YEAR ENDED JUNE 30, 1985

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES,
AND
CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS
OF THE UNIVERSITY SYSTEM OF GEORGIA
YEAR ENDED JUNE 30, 1985

	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
FUND BALANCES JULY 1, 1984			
Reserved	$ 115,432,259.72	$ 513,923,010.66	$ 1,838,743.67
Unreserved			
Designated			
For Subsequent Years' Expenditures			
	$ 115,432,259.72	$ 513,923,010.66	$ 1,838,743.67
ADDITIONS			
Due from Other Funds			
Revenue Shortfall Reserve			
Surplus	$ 17,616,107.07		
Units of the University System of Georgia		$ 604,327.51	
Adjustments to Prior Year's Receivables, Payables, Revenues and Expenditures		200,307,854.10	
Excess of Funds Available over Expenditures	374,565,353.75	732,406,060.63	$ 6,380,427.28
	$ 392,181,460.82	$ 933,318,242.24	$ 6,380,427.28
DEDUCTIONS			
Due to Other Funds			
Revenue Shortfall Reserve			
Surplus		$ 17,616,107.07	
Budget Fund			
Unreserved Fund Balance (Surplus) Returned to General Fund		317,742.81	
Fund Balance Carried Over from Prior Years as Funds Available	$ 115,432,259.72	499,989,172.52	$ 1,838,743.67
	$ 115,432,259.72	$ 517,923,022.40	$ 1,838,743.67
FUND BALANCES JUNE 30, 1985	$ 392,181,460.82	$ 929,318,230.50	$ 6,380,427.28

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES,
AND
CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS
OF THE UNIVERSITY SYSTEM OF GEORGIA
YEAR ENDED JUNE 30, 1985

DEBT SERVICE	CAPITAL PROJECTS	UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA	TOTALS (Memorandum Only)	
			1985	1984
$ 28,653,475.03	$ 299,781,531.39	$ 51,175,931.99	$ 1,010,804,952.46	$ 1,134,889,689.70
		32,155,443.23	32,155,443.23	25,559,704.89
$ 28,653,475.03	$ 299,781,531.39	$ 83,331,375.22	$ 1,042,960,395.69	$ 1,160,449,394.59
			$ .00	$ 26,863,826.55
			17,616,107.07	.00
			604,327.51	156,397.63
		$ 3,168,782.36	203,476,636.46	(-) 174,873,357.54
$ 49,333,167.14	$ 465,059,020.51	53,862,134.61	1,681,606,163.92	1,191,682,683.91
$ 49,333,167.14	$ 465,059,020.51	$ 57,030,916.97	$ 1,903,303,234.96	$ 1,043,829,550.55
			$ .00	$ 26,863,826.55
			17,616,107.07	.00
		$ 604,327.51	604,327.51	156,397.63
			317,742.81	9,535,814.52
$ 28,653,475.03	$ 299,781,531.39	47,714,308.26	993,409,490.59	1,124,762,510.75
$ 28,653,475.03	$ 299,781,531.39	$ 48,318,635.77	$ 1,011,947,667.98	$ 1,161,318,549.45
$ 49,333,167.14	$ 465,059,020.51	$ 92,043,656.42	$ 1,934,315,962.67	$ 1,042,960,395.69

SECTION II

REPORT OF THE STATE AUDITOR OF GEORGIA
OF
ALL STATE AGENCIES,
EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

GENERAL COMMENTS

GENERAL COMMENTS

INTRODUCTION

Section II of the annual report of the State Auditor reports on the financial operations of all State agencies, excluding the units of the University System, for the fiscal year ended June 30, 1985.

FINANCIAL CONDITION

A Combined Balance Sheet of All Fund Types and Account Groups is presented on pages 36 and 37 of this report.

The Balance Sheet of the Department of Administrative Services, Fiscal Division, Funding and Custody Accounts, as presented on page 72, shows there was an unreserved fund balance (surplus) of the General Fund of $179,663,778.96. The Balance Sheet of all State spending units, excluding units of the University System, as presented on page 85, shows there was an unreserved fund balance (surplus) of the Budget Funds of $17,011,779.56.

The unreserved fund balance (surplus) of $179,663,778.96 of the General Fund of the Department of Administrative Services, Fiscal Division and the unreserved fund balance (surplus) of $17,011,779.56 of the Budget Funds of all State spending units, excluding units of the University System, made a total unreserved fund balance (surplus) of $196,675,558.52 at June 30, 1985.

FUNDS AVAILABLE AND EXPENDITURES

A summary of total funds available and expenditures, excluding units of the University System, for the past two fiscal years is as follows:

	1985	1984
REVENUES		
Taxes, Fines and Forfeits	$ 4,522,366,643.89	$ 3,953,902,108.78
Grants from U. S. Government	2,023,044,547.86	1,619,723,683.09
Grants from Counties and Cities	8,028,824.28	4,921,930.08
Donations for Operations	107,112.65	190,220.76
Rents on Investment Properties	4,533,902.02	4,291,558.72
Interest Earned	131,686,168.99	86,699,083.54
Contributions from Public Trust Funds	5,193,906.13	4,989,159.70
Operating Earnings from Fees, Rents and Sales for Services	760,363,886.18	568,793,485.19
Total State Revenue Receipts	$ 7,455,324,992.00	$ 6,243,511,229.86
EXPENDITURES		
Current		
Personal Services	$ 1,038,719,313.87	$ 961,666,284.48
Regular Operating Expenses	4,294,472,387.41	3,946,338,411.07
Travel	16,441,421.10	14,753,951.22
Motor Vehicle Equipment Purchases	13,231,826.35	10,889,529.85
Publications and Printing	9,914,666.86	9,182,093.30
Equipment Purchases	27,801,909.98	20,948,679.96
Computer Charges	55,574,302.32	50,402,807.14
Real Estate Rentals	27,608,528.08	25,711,392.40
Telecommunications	48,209,800.30	44,117,388.20
Per Diem, Fees and Contracts	398,916,974.54	321,021,052.65
Capital Outlay	928,811,272.17	658,914,734.82
Authority Lease Rentals	47,581,763.07	43,788,798.74
Debt Service		
Principal Retirement	112,300,000.00	115,945,000.00
Interest and Fiscal Charges	92,404,200.00	80,529,318.75
Total Expenditures	$ 7,111,988,366.05	$ 6,304,209,442.58
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 343,336,625.95	$(-) 60,698,212.72
OTHER FINANCING SOURCES (USES)		
Carry-Over from Prior Years Fund Balances	$ 945,538,784.70	$ 1,081,817,801.90
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	317,742.81	9,535,814.52
Proceeds of General Obligation Bonds	346,420,000.00	126,035,000.00
Good Faith Deposit on Unissued Bonds	3,613,300.00	2,767,400.00
Good Faith Deposit Received in Prior Year	(-) 2,767,400.00	.00
Transfers to Various Authorities for Advanced Retirement of Bonds and Defeasance of Bonds	(-) 8,715,024.15	(-) 15,227,522.19
Total Other Financing Sources (Uses)	$ 1,284,407,403.36	$ 1,204,928,494.23
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 1,627,744,029.31	$ 1,144,230,281.51
Assessment and Collection Allowance to Outside Agencies included in Per Diem and Fees	$ 57,428,722.89	$ 52,046,240.18

GENERAL OBLIGATION BONDS

In November of 1972, the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523 - the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt.

A schedule of General Obligation bonds outstanding, for which the full faith, credit and taxing power of the State is pledged, is presented on page 153 of this report.

This schedule shows that General Obligation bonds outstanding on June 30, 1985, amounted to $1,233,160,000.00.

AUTHORITY BONDS

Prior to the adoption of the above mentioned Constitutional Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities.

In fiscal year 1979, the Georgia State Financing and Investment Commission received an appropriation in the amount of $105,000,000.00 to fund fully Georgia Education Authority (Schools) bonds. As of May 3, 1979, the amount of Georgia Education Authority (Schools) bonds outstanding totaled $204,921,000.00 and had a total debt service of $263,847,611.00. Using the appropriation together with various reserve funds of the Georgia Education Authority (Schools), the Commission purchased from the Federal National Mortgage Association a specially structured debt instrument guaranteed by the Government National Mortgage Association pursuant to section 306 (g) of the National Housing Act. Using this guaranty, the full faith and credit of the United States was pledged to the timely payment of principal and interest on the FNMA bond purchased by the Commission. Therefore, this transaction has defeased all outstanding Georgia Education Authority (Schools) bonds and accordingly, the Trust Indentures have been cancelled and the liens of the Indentures on the revenues and funds of the Authority have been discharged.

A schedule of Authority bonds outstanding, for the payment of which the State of Georgia is obligated and the good faith of the State is pledged, is presented on pages 156 through 158 of this report.

This schedule, which includes defeased Georgia Education Authority (Schools) bonds, shows that Authority Bonds outstanding at June 30, 1985, amounted to $346,045,000.00.

GENERAL

A schedule of Other expenditures by spending units showing the project activity is presented on pages 124 through 136 of this report. This classification represents expenditures from funds appropriated by the General Assembly for projects or activities that were not designated in the Appropriations Act as Personal Services, Regular Operating Expenses, Travel, Motor Vehicle Equipment Purchases, Publications and Printing, Equipment Purchases, Computer Charges, Real Estate Rentals, Telecommunications, Per Diem, Fees and Contracts, Capital Outlay, Authority Lease Rentals or General Obligation Debt Sinking Fund.

A comparison of approved budget to total funds available and expenditures by spending units, excluding units of the University System is presented on pages 172 through 210 of this report.

Unit reports of all spending units with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports, excluding units of the University System, by spending units are quoted as follows:

ADMINISTRATIVE SERVICES, DEPARTMENT OF

NONCOMPLIANCE WITH PAYROLL REGULATIONS

As of June 30, 1985, there were $499.79 in unresolved payroll exceptions that had been reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. These overpayments were as follows:

NAME		FISCAL YEAR	AMOUNT
Curvin,	Randall S.	1985	$ 244.36
Scott,	Donna Sue	1985	255.43
			$ 499.79

Efforts should be continued to resolve these exceptions.

AUDIT FINDINGS continued

AGRICULTURE, DEPARTMENT OF

PRIOR YEARS' FINDINGS

UNSUPPORTED CHARGES TO FEDERAL GRANT

The audit report for the year ended June 30, 1983, called attention to a questionable payment of $56.00 made by the Georgia Department of Agriculture to the U. S. Department of Agriculture, Statistical Reporting Service under Contract Agreement No. 30-3-11-00-000.

In the year under review, a refund of $56.00 was received from the U. S. Department of Agriculture, Statistical Reporting Service and was remitted to the Georgia Department of Labor.

SALARY OVERPAYMENT

The audit report for the year ended June 30, 1984, called attention to Mrs. Rosemary Porter, a former employee, who was overpaid $109.69 for 2.63 days for which she had no accumulated leave. As of June 30, 1985, the Department of Agriculture with assistance of the Attorney General's office had been unable to collect this overpayment.

BOXING COMMISSION, STATE

OVEREXPENDITURE OF FUNDS AVAILABLE

The State Boxing Commission, as provided by law, is authorized to collect licensing fees for professional boxing matches. The Commission interpreted this authorization as their funding source for operations. As a result, the Commission did not request an appropriation for operations from the Legislature for the fiscal years ended June 30, 1984 and June 30, 1985. Subsequently, the Attorney General's office has advised the Commission that these licensing fees must be submitted to the State Treasury and not used for operations.

In the year under review, a State Revenue Collections Fund was established for reporting purposes reflecting the total fees collected of $2,585.00, of which $607.50 was for fiscal year ended June 30, 1984, and $1,977.50 was for fiscal year ended June 30, 1985. As a result, the Budget Fund of the State Boxing Commission overexpended funds available of $2,577.12.

The Commission should take steps to prepare a budget for submission to the Legislature requesting an appropriation to fund this overexpenditure.

CONSERVATION:

NATURAL RESOURCES, DEPARTMENT OF

PRIOR YEARS' FINDINGS

CASH SHORTAGE - DEPARTMENT OF MINES, MINING AND GEOLOGY

In the fiscal year ended June 30, 1959, a shortage of $50,200.00 was discovered in the accounts of the Department of Mines, Mining and Geology, $6,488.26 of which was recovered in the fiscal year ended June 30, 1960, $2,450.00 was recovered in the fiscal year ended June 30, 1970, $25,000.00 was recovered in the fiscal year ended June 30, 1971, $500.00 was recovered in the fiscal year ended June 30, 1973, and $450.00 was recovered in the fiscal year ended June 30, 1979. A balance of $15,311.74 remained as of June 30, 1985.

QUESTIONABLE CHARGES TO FEDERAL GRANT

The audit report for the year ended June 30, 1982, called attention to questionable charges of $94.54 on the Environmental Protection Agency Grant No. I-004130-81-2. The $94.54 is reflected as reserved fund balance on Exhibit "A" of unit report.

UNSUPPORTED CHARGES TO FEDERAL GRANTS

The audit report for the year ended June 30, 1982, called attention to unsupported charges on the following grant:

Commerce, Department of
  National Oceanic and Atmospheric Administration
    Research and Sanctuaries Act of 1972, P. L. 92-532
      National Marine Sanctuaries
        Grant No. NA-81-AA-CZ098 $ 53.17

In the year under review, the Department of Natural Resources refunded the $53.17, which is shown on Exhibit "B" of unit report.

AUDIT FINDINGS continued

CONSERVATION: continued

NATURAL RESOURCES, DEPARTMENT OF continued

PRIOR YEARS' FINDINGS continued

UNSUPPORTED CHARGES TO FEDERAL GRANTS continued

The audit report for the year ended June 30, 1984, called attention to unsupported charges on the following grants:

Interior, Department of the	
Fish and Wildlife Services	
Endangered Species Act of 1973, P. L. 93-205	
Endangered Plants Project	
Grant No. E-2-1	$ 73.12
Grant No. E-2-3	1,590.72
	$ 1,663.84

The Department of Natural Resources repaid the $1,663.84 to the Department of the Interior through reduction in claims on letter of credit reimbursement requests on Federal grants in effect during State fiscal year 1985.

CASH SHORTAGE

UNICOI STATE PARK

The audit report for the year ended June 30, 1984, called attention to cash shortage of $12,036.62 discovered as the result of an investigation at Unicoi State Park. In the year under review, reimbursement of $12,036.62 was received from the Public Employees Blanket Bond No. 80856866 and deposited by the Department of Natural Resources in the Budget Fund as shown on Exhibit "B" of unit report.

SALES TAX PENALTY

The audit report for the year ended June 30, 1984, called attention to an improper expenditure of $34.38 for a late payment penalty on sales tax. In the year under review, reimbursement of $34.38 was received and deposited by the Department of Natural Resources in the Budget Fund as shown on Exhibit "B" of unit report.

EDUCATION:

EDUCATION, DEPARTMENT OF

EQUIPMENT INVENTORY

Our examination included a review of equipment inventory records and controls utilized by the Department of Education in maintaining their equipment inventory. This review consisted of two sampling techniques: (1) tracing the fiscal year 1985 equipment purchases to the State Property System Inventory Report and (2) using the State Property System Inventory Report to physically locate equipment at the various institutions.

Seventy-five percent of the equipment purchases sampled could not be traced to the State Property System Inventory Report nor could we determine if decal numbers were assigned to the equipment purchased. The tracing of equipment purchases to the State Property System Inventory Report was impractical because a common identifying number between the Fiscal Accounting and Control System (FACS) and the inventory report was not utilized during the year under review. However, in the subsequent year, a common identifying number method was implemented.

The equipment sample at the various institutions disclosed the following deficiencies in the State Property System Inventory Report:

(1) Some equipment items did not have decal numbers attached.

(2) Items surplused at the various institutions were not deleted on the State Property System Inventory Report.

(3) The State Property System Inventory Report included equipment recorded at the wrong institutions and items that could not be located.

The Department of Education should establish necessary procedures and strengthen controls to ensure that equipment inventories are properly maintained.

AUDIT FINDINGS continued

EDUCATION: continued

EDUCATION, DEPARTMENT OF continued

STUDENT INSURANCE

In the year under review, an improper expenditure of $690.00 for student athletic insurance at the Georgia School for the Deaf was made by the Georgia Department of Education. Reimbursement should be secured for this improper expenditure.

UNAUDITED BANK ACCOUNT

Subsequent to the completion of our field work, it was called to our attention by Department personnel that a bank account for the gifted program was not included in the Department's financial records. Preliminary analysis of this account indicated the account should have been included in Private Trust and Agency Funds. A review of this account will be conducted and findings, if any, will be reported at a later date.

PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA

ACCOUNTING RECORDS

The accounting records presented for examination for the year under review were found to be in poor condition. Adequate internal accounting controls have not been implemented to ensure that the books and records are maintained on a current basis and that necessary adjusting entries are recorded in a timely manner. Our examination disclosed that the general ledger did not reflect accurate information or balances. Due to the lack of internal accounting controls and the unreliability of the books and records, it was necessary to perform extensive analysis of virtually all accounts and make necessary adjustments.

It is imperative that management take immediate action to implement adequate controls and administrative procedures to improve accuracy in the accounting function of the Commission. Administrative procedures should include periodic reviews of the accounting function to ensure that the books and records accurately reflect the financial position of the Commission at the close of each accounting period.

CASH MANAGEMENT PROCEDURES

During the year under review, the following deficiencies were noted in the procedures of the Commission relative to bank reconciliations and internal control over cash:

(1) Bank accounts were not reconciled in a timely manner.

(2) Personnel of the Commission did not verify that bank errors were corrected by the bank. In some cases bank errors have been outstanding for over one year.

(3) Deposits were not recorded in a timely manner.

(4) Handdrawn checks were not recorded in a timely manner.

Appropriate action should be taken to correct these deficiencies.

TRAVEL

An examination of travel vouchers was made to determine compliance with Statewide Travel Guidelines as promulgated by the State Auditor and the Director of the Office of Planning and Budget. This examination revealed the following:

(1) Reimbursement for meals that exceeded the maximum daily rate. An explanation of overage was not disclosed on the travel voucher.

(2) Noon meals were reimbursed to employees not claiming overnight lodging and not meeting the thirteen hour minimum.

(3) The following employees turned in two travel vouchers for the same period of time:

(a) Cassidy, Douglas - one expense statement for $175.50, another for $207.72.

(b) Cochran, James - two expense statements each for $28.40.

Reimbursement for the above travel overpayments should be secured from the employees involved. Internal controls should be established to ensure that statewide travel regulations are followed.

INVENTORY

During the year under review, the Commission did not record any equipment purchases on their perpetual inventory records. The Commission is currently in the process of updating their inventory records.

AUDIT FINDINGS continued

EDUCATION: continued

PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA continued

IMPROPER EXPENDITURE

In the year under review, the Georgia Public Telecommunications Commission paid $85.00 for a plaque that was given to a Board Member. The Constitution of the State of Georgia, Article 3, Section 6, Paragraph 6 is quoted, in part, as follows:

> "(a) Except as otherwise provided in the Constitution, (1) the General Assembly shall not have the power to grant any donation or gratuity or to forgive any debt or obligation owing to the public,"

Reimbursement of $85.00 should be secured for deposit to the Budget Fund of the Commission.

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF

ACCOUNTING RECORDS

The audit report for the year ended June 30, 1984, called attention to an unidentified difference of $871,602.10 between the bank and the book balances of the Employees' Health Benefit Self-Insurance Program in the Private Trust and Agency Funds.

In the year under review, the Equitable Life Assurance Society of the United States provided the Board of Regents of the University System of Georgia with the additional adjustments needed in order for personnel of the Board to reconcile the bank account maintained at the Chase Manhattan Bank, New York, New York.

EQUIPMENT INVENTORY

Our examination included a review of equipment inventory records of the Board of Regents of the University System of Georgia. The following deficiencies were noted:

(1) There are excessive time lapses between the purchase of items and inclusion of the items into the inventory records.

(2) Equipment items purchased during the period under review were not properly identified by affixed decal and were not recorded on the equipment inventory records.

(3) The location of many items was different from that indicated on the inventory records.

(4) Physical inspections and updating of inventory records are not performed on a regular basis.

The Board of Regents of the University System of Georgia should establish strict controls to ensure that decals are issued and affixed promptly to all equipment purchased, that equipment purchases are included in the inventory records in a timely manner, and that a regularly scheduled physical inspection for updating of the inventory records is made.

LIABILITY SELF-INSURANCE FUND

A self-insured program of professional liability insurance for its employees effective July 1, 1977, was established by the Board of Regents of the University System of Georgia under powers authorized by Act No. 638 (Senate Bill No. 279) of the General Assembly approved March 30, 1977 (Georgia Laws 1977, pp. 1051-1053). The program insures the employees to the extent that they are not immune from liability against personal liability for damages arising out of the performance of their duties or in any way connected therewith.

The program is handled by the Department of Administrative Services, Fiscal Division as a Public Trust Fund. On June 30, 1985, the fund balance of the Liability Self-Insurance Fund was $1,985,033.05.

AUDIT FINDINGS continued

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA

EARLY RETIREMENT OF BONDS

In the year under review, the Georgia State Financing and Investment Commission redeemed the following bonds in advance of due date.

BOND SERIES	NUMBER OF BONDS	PRINCIPAL AMOUNT
1974 A	41	$ 205,000.00
1974 B	281	1,405,000.00
1975 A	129	645,000.00
1975 B	96	480,000.00
1975 C	149	745,000.00
1975 D	38	190,000.00
1975 E	92	460,000.00
1976 A	14	70,000.00
1976 B	29	145,000.00
1976 C	48	240,000.00
1976 D	226	1,130,000.00
1977 A	41	205,000.00
1977 B	13	65,000.00
1977 C	259	1,295,000.00
1977 D	686	3,430,000.00
1980 A	245	1,225,000.00
1981 C	28	140,000.00
1982 B	693	3,465,000.00
1982 F	20	100,000.00
1983 A	10	50,000.00
1983 B	157	785,000.00
1984 B	970	4,850,000.00
1985 A	1044	5,220,000.00
1985 C	88	440,000.00
	5397	$26,985,000.00

The funds for debt retirement have been included as cash receipts from the Georgia State Financing and Investment Commission in the Debt Service Fund, and the related expense has been reflected as debt retirement on the appropriate bond issues.

HUMAN RESOURCES, DEPARTMENT OF

MOTOR VEHICLE INVENTORY

A comparison of motor vehicle purchases during the year under review to equipment inventory records disclosed that not all motor vehicle purchases were posted to the inventory. Departmental procedures do not include controls to ensure that all purchases are posted to inventory records.

The Amended Appropriations Act for the fiscal year ended June 30, 1985, provided for the Department of Human Resources to have 1,960 motor vehicles. At June 30, 1985, the Department had 2,301 motor vehicles, which was 341 more than authorized by the Act.

The Department of Human Resources should take action to ensure that an accurate motor vehicle inventory is maintained and updated on a timely basis. Procedures should include periodic reconciliation of motor vehicle purchases reflected on the Department's accounting records to the motor vehicle equipment inventory. Controls should also be implemented to ensure that the Department is in compliance with the number of vehicles authorized in the Appropriations Act.

EQUIPMENT INVENTORY

Our examination included a review of equipment inventory records of the Department of Human Resources. The following deficiencies were noted:

(1) There are excessive time lapses between the purchase of items and inclusion of the item into the inventory records.

(2) Equipment items purchased during the period under review were not properly recorded on the equipment inventory records.

(3) The location of equipment items in the central accounting section was not indicated on the inventory records.

The Department of Human Resources should establish strict controls to ensure that equipment purchases are included in the inventory records in a timely manner, that sufficient information is reflected on the equipment inventory records to provide current location of equipment and that regularly scheduled physical inventories are made.

AUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF continued

GENERAL APPROPRIATIONS - SPECIFIC PROVISIONS

In the year under review, the Department of Human Resources general appropriation included $4,562,750.00 as specific provisions under operations for the following purposes:

OPERATIONS	AMOUNT APPROPRIATED	AMOUNT EXPENDED
For the Purchase of Clotting Factor for the Hemophilia Program	$ 100,000.00	$ 100,000.00
For the Operation of a Hemophilia Program in Atlanta and Augusta	100,000.00	100,000.00
For the Operation of RCW Industries, Incorporated	143,000.00	143,000.00
For a Statewide Program of Pre-Natal and Post-Natal Care	3,879,000.00	3,879,000.00
For Grant to Grady Memorial Hospital in Atlanta for Cystic Fibrosis Program	42,000.00	42,000.00
For Payments to Georgia Building Authority for Maintaining the Grounds at the Roosevelt Warm Springs Institute	5,000.00	5,000.00
For Acquisition of Equipment, Drugs and Medical Treatment of Persons with Cystic Fibrosis over the Age of 21	50,000.00	50,000.00
For the Funding of the Community Cardiovascular Council Stroke-Screening Program	125,000.00	128,125.00
For the Operation of a Program of Screening and Treatment of Diabetes in the Columbus Area	40,000.00	40,000.00
For the Purpose of a Short-Term Training Program in Alcoholism and Drug Abuse	20,000.00	20,000.00
For the Purpose of Continuing the Work Experience Component at the Fort Yargo Group Home Program	33,750.00	32,837.00
For Administrative Cost of Georgia State Foster Grandparent/Senior Companion Program	25,000.00	25,000.00
	$ 4,562,750.00	$ 4,564,962.00

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1984, a net of $16,743.88 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At the date of this audit, the prior years' payroll audit exceptions which had not been cleared were as follows:

NAME		AMOUNT
Adams,	Karyn C.	$ 509.11
Bagwell,	Sonja B.	27.83
Bailey,	Brenda Marie	91.04
Barker,	Carolyn C.	230.92
Bass,	Rickey A.	65.14
Bennett,	Tim H.	99.81
Bland,	Harold W.	71.66
Brinson,	Sara M.	(-) 39.14
Childers,	Susan K.	234.37
Edge,	Nancy R.	108.08
Etheridge,	Wayne C.	66.00
Foreman,	Shirley J.	207.19
Greenway,	Michael	76.76
Hazinski,	Linda K.	216.35
Henson,	Vale J.	112.70
Hester,	Louise H.	84.50
Ivie,	Deborah L.	64.35
Jackson,	Claude D.	227.46
Jackson,	Joan	1,474.12
Jones,	Jeannine L.	33.48
Jones,	Leonard	73.84
Jones,	Patricia	70.00
Kempson,	Beverly D.	1,132.00
LeCroy,	Rickey L.	4,278.09
Leegate,	Daphne	(-) 33.39
Lewin,	Linda M.	78.90
Lewis,	Arthur J.	73.06
Lewis,	Zenkel	41.00
Long,	Elaine	38.71
Manley,	Janet D.	877.50
McNease,	Brenda E.	41.50
Moats,	James L.	679.98
Morgan,	Mary L.	153.81
Moye,	Helen W.	137.25
Newton,	Jean O.	77.64
Parke,	Glaister A.	283.86
Pollard,	Patricia	2,279.74
Reddick,	Billy	144.67

AUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS continued

NAME		AMOUNT
Reese,	Jerry L.	$ 164.88
Richards,	Janie O.	37.09
Roberson,	Jerry D.	944.46
Rodriquez,	Ricky R.	13.29
Rowe,	Pamela M.	32.56
Russell,	James	29.66
Soloman,	Cary B.	20.16
Southern,	Brandon, Jr.	229.83
Trawick,	Etta M.	129.59
West,	Grace F.	580.00
Wheeles,	Phillip D.	70.92
Williams,	Jeffrey	56.55
Wyatt,	James L.	198.87
		$ 16,897.75

Payroll exceptions reported for the year ended June 30, 1985, which were unresolved at the conclusion of our examination were as follows:

NAME		AMOUNT
Azar,	Nancy A.	$ 73.50
Bohler,	Deborah L.	829.50
Curry,	Virginia	(-) 300.50
Davis,	Delphenia J.	66.00
Fitzpatrick,	James D.	54.00
Gamble,	Lawanda J.	40.73
Garcia,	Victor R.	915.50
Harris,	Loretta	(-) 212.02
Holness,	Judith C.	44.43
Hurt,	Vanessa	162.00
Mack,	David E.	(-) 279.32
Mashburn,	Cheryl A.	73.64
Nettles,	Celeste L.	63.86
Newby,	Valerie R.	94.80
Person,	Donald E.	13.89
Pope,	Tyrone	45.73
Reid,	Patricia A.	13.99
Rogers,	Sherry S.	135.00
Rolle,	George E.	29.19
Russ,	Molly S.	120.80
Schultz,	Sally A.	14.24
Scott,	Gerald W.	522.08
Smith,	Randy C.	582.27
Thompson,	Phillip E.	52.84
Tillotson,	Kimberly G.	40.73
Vanover,	Laura K.	389.78
Walraven,	Mary L.	(-) 403.42
Woodward,	David L.	35.29
		$ 3,218.53

The Personnel Services Section has contacted or attempted to contact these employees to establish ways and means by which to correct these payroll exceptions. Efforts should be continued to resolve these exceptions.

INDUSTRY AND TRADE, DEPARTMENT OF

PRIOR YEARS' FINDING

EMPLOYEE PARKING

The audit report for the year ended June 30, 1979, stated that the Department of Industry and Trade paid $1,950.00 to Omni International, Limited for employee parking. As of July 1, 1984, a balance of $78.00 had not been reimbursed to the Department's Budget Fund. In the year under review, no reimbursement was secured, leaving an uncollected balance of $78.00 at June 30, 1985.

PROSPECT SUBSISTENCE

Georgia Code Section 50-7-15 provides as follows:

> "Expenditures for meals and expenses of persons seeking to locate business, industry, or tourist facilities in state. The Department of Industry and Trade, in order to make Georgia competitive with other states in securing new business, industry, and tourism, is authorized to expend available funds for the business meals and incidental expenses of bona fide industrial prospects and other persons who attend any meeting at the request of the department to discuss the location or developing of new business, industry, or tourism within the state. All such expenditures shall be verified by vouchers showing the date, place, purpose, and persons for whom such expenditures were made. The state auditor shall conduct an audit of such expenditures at least every six months. (Code 1981, § 50-7-15, enacted by Ga. L. 1983, p. 499, § 2.)"

Schedule "4" of unit report reflects prospect subsistence expenditures of $51,745.59.

AUDIT FINDINGS continued

INDUSTRY AND TRADE, DEPARTMENT OF continued

IMPROPER EXPENDITURES

In the year under review, the Department of Industry and Trade purchased a microwave oven in the amount of $279.99 for use in the employees' break room. The State Auditor has opined that expenditures of this nature are not in accordance with the Amended Appropriations Act of 1984-1985 as approved by the General Assembly. Reimbursement of the $279.99 should be secured for deposit to the Budget Fund to be transmitted to the Department of Administrative Services, Fiscal Division.

JUDICIAL SYSTEM:

SUPREME COURT

ACCOUNTING PROCEDURES

The audit report for the year ended June 30, 1984, noted that the accounting records of the Supreme Court of Georgia were deficient in that a general ledger was not utilized to summarize transactions on an ongoing basis. In the year under review, a general ledger was established for use by the Court. Accounting records maintained as a part of this general ledger were not maintained in accordance with the "Accounting Procedures and Instructions" manual issued by the State Auditor's office. The problems in the accounting procedures were discussed with the accounting personnel of the Court, and recommendations were made for compliance with the statewide accounting procedures.

OVERPAYMENT OF PRIVATE TRUST AND AGENCY FUNDS

On June 30, 1985, the Private Trust and Agency Funds had $26.00 receivable, which was overpayment of Employees' Health Insurance. This overpayment resulted from the Supreme Court of Georgia paying premiums for some individuals before funds were received. Refunds were secured from the individuals involved in the subsequent fiscal year. In the future, payments should not be made to agencies in excess of withholdings or collections from the employees.

COURT OF APPEALS

SALARY OVERPAYMENTS

In the year under review, salary overpayments due to miscalculation of terminal leave were made by the Court of Appeals of Georgia to the following individuals:

Jones,	Mary	$ 97.31
Porter,	Phil T.	972.33
		$ 1,069.64

Reimbursement of the $1,069.64 should be secured and deposited to the Budget Fund of the Court of Appeals of Georgia.

SUPERIOR COURTS

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENTS

The audit report for the year ended June 30, 1984, showed an account receivable for $281.73, which was the uncollected amount of a salary overpayment made in the year ended June 30, 1982, to a former employee, Ms. Margaret A. Leonard. No reimbursement was received during the year under review. The unrecovered balance of $281.73 is shown as an account receivable in the unit report and efforts should be continued to collect this amount.

The audit report for the year ended June 30, 1984, also showed an account receivable of $38.10 for salary overpayment to Ms. Margaret R. Miller. Reimbursement of $38.10 was collected and deposited to the Budget Fund in the year under review.

CURRENT YEAR'S FINDINGS

ACCOUNTING PROCEDURES

In the year under review, the accounting records of the Prosecuting Attorneys' Council were deficient in that the general ledger was not maintained in accordance with the "Accounting Procedures and Instructions" manual issued by the State Auditor's office. The problems were discussed with the accounting personnel of the Council and recommendations were made for compliance with the statewide accounting procedures.

AUDIT FINDINGS continued

JUDICIAL SYSTEM: continued

SUPERIOR COURTS continued

CURRENT YEAR'S FINDINGS continued

SALARY OVERPAYMENTS

In the year under review, salary overpayments due to miscalculation of terminal leave were made by the Prosecuting Attorneys' Council to the following individuals:

Ballard,	Cynthia D.	$ 30.36
Brown,	Tate	199.00
Shoenthal,	Elliot Alan	96.10
		$ 325.46

Reimbursement of the $325.46 should be secured and deposited to the Budget Fund of the Prosecuting Attorneys' Council.

LABOR, DEPARTMENT OF

NONCOMPLIANCE WITH PAYROLL REGULATIONS

As of June 30, 1985, there were $1,056.05 in unresolved payroll exceptions that had been reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. These overpayments were as follows:

Eason,	Betty	$ 161.62
Marchant,	Thomas	311.63
Millsaps,	James R.	339.00
Randall,	Harry C.	14.45
Underwood,	Marilyn	1.85
Whetsell,	Judy D.	227.50
		$ 1,056.05

Efforts should be continued to resolve these exceptions.

POLITICAL ACTIVITY

In the year ended June 30, 1984 and the current year under review, investigations were made of certain employees of the Georgia Department of Labor concerning involvement of certain employees of the Department in political activities of an unethical nature. As a result of the investigations, 24 employees of the Department were subsequently dismissed by the Commissioner of the Department of Labor. Certain individuals dismissed by the Commissioner exercised appeal rights directly with the Commissioner or with the State Merit System of Personnel Administration. As a result of such appeals, the Commissioner reinstated one employee at a lower pay grade. One employee applied for and received medical disability retirement. Of the 22 remaining employees dismissed by the Commissioner, 1 employee has appeal rights with the State Merit System of Personnel Administration and 5 employees, whose dismissals were upheld after exercising appeal rights, have filed suit against the Commissioner and the Department in the Superior Court of their home county and such suits remain under litigation at the conclusion of this audit.

ADEQUATE DOCUMENTATION

As part of our examination, we utilized a monetary precision sample to test the accuracy and validity of transactions for the period. Our examination of these randomly drawn transactions revealed the following:

(1) Journal entries generally did not have adequate documentation attached.

(2) Voucher packages were incomplete: receiving reports were not included in the voucher package.

Steps should be taken to ensure that all transactions are supported by proper documentation so as to provide a clear audit trail.

EQUIPMENT INVENTORY

The audit report for the year ended June 30, 1984, called attention to several deficiencies in the accounting of equipment inventory in relation to the requirements set forth in OMB Circular A-102, Attachment N, Property Management Standards.

(1) The equipment inventory listing did not contain the following information necessary to determine the status of equipment acquired in whole or in part with Federal funds:

  (a) Funding source of the property (Federal grant or agreement number),

  (b) Percentage of Federal participation in the cost of the property.

(2) The inventory listing did not contain sufficient information to trace an equipment item to the appropriate accounting source documentation.

AUDIT FINDINGS continued

LABOR, DEPARTMENT OF continued

EQUIPMENT INVENTORY continued

In the year under review, these deficiencies were not sufficiently resolved. In addition, the Department transferred approximately $1.3 million of CETA equipment inventory to the Department of Education without leaving a clear audit trail as to what exactly was transferred. An automatic deletion entry was used with no physical evidence of an entry taking place on the inventory records. And subsequently, documentation could not be produced to verify which items were deleted from inventory.

Also, several items could not be traced to the equipment inventory records. Of the items traced to the inventory records, the amounts were not posted consistently. Trade discounts and freight charges were indiscriminately used for inventory valuation regardless to how the accounting records reflected the transactions.

The Department should establish procedures to ensure that equipment purchases are properly recorded on the inventory records in a timely and consistent manner and sufficient information is reflected on the affixed decal in order that better control may be maintained and also meet compliance requirements as set forth in Attachment "N" of OMB Circular A-102.

CENTRAL SUPPLIES INVENTORY

A review was made of the central supplies inventory of the Department of Labor. The Department maintains perpetual inventory records. Several problem areas were noted as follows:

(1) The major paper items were not maintained on the perpetual inventory cards. The count on the day the inventory is taken is used for valuation. The amount of these inventory items at June 30, 1985, was $26,672.65.

(2) Large variances were found in the counts of forms maintained on inventory. Differences of a few hundred to over fifty thousand existed between the inventory count and the perpetual inventory cards. The amount of these inventory items at June 30, 1985, was $124,818.08.

(3) Adequate security safeguards are not in place to prevent random access to the supply room without appropriate requisition forms.

(4) A physical inventory is taken quarterly, but there was not a reconciliation of these totals to the general ledger performed for the quarters ending September 1984, December 1984 and March 1985.

The Department of Labor should maintain better control of the central supplies to ensure that reliable and accurate information is reported on the accounting records.

MEDICAL ASSISTANCE, DEPARTMENT OF

MEDICAID MANAGEMENT INFORMATION SYSTEM (MMIS)

The Department of Medical Assistance is operating under a medicaid plan which has been approved by the Federal Government. As a part of this plan, a computerized Medicaid Management Information System has been established and is utilized to pay Medicaid Benefits. Claims expense, which is processed through this system, is posted to the Fiscal Accounting and Control System (FACS) through a computerized interface program. In prior years, this system was operated by personnel of the Georgia Department of Administrative Services under the direction of the Department of Medical Assistance. Effective July 2, 1984, the Department contracted with The Computer Company (TCC), Richmond, Virginia, to operate the system as fiscal agent for the Department with responsibility for claims processing and benefit payments.

In order to test the accuracy and validity of the adjudicated claims paid through the Medicaid Management Information System, we requested a computerized history file of claims processed balanced with the interface program postings to the Financial Accounting Control System (FACS). The Department of Medical Assistance and their fiscal agent responsible for claims processing could not provide a balanced history file; therefore, we were unable to determine a finite population of financial transactions from which to extract a statistically valid random sample of the claims paid.

An examination is being conducted on claims processed through the Medicaid Management Information System utilizing data available. Testing of this data is directed toward accuracy of the payments, supporting documentation, and controls established to ensure compliance with regulations and established guidelines. Results of this examination will be disclosed in the annual audit of the Department of Medical Assistance for the year ended June 30, 1985.

AUDIT FINDINGS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS

As of June 30, 1985, there were $2,041.02 in unresolved payroll exceptions that had been reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. These overpayments were as follows:

NAME		FISCAL YEAR	AMOUNT
Brown,	Shirley A.	1982	$ 271.08
Dew,	Raymond S.	1980	228.75
Harrell,	Alicia	1984	37.60
Leary,	Michele D.	1980	119.00
McLamore,	Kim	1982	481.00
Morgan,	Mary H.	1984	136.78
Pajella,	Deseree	1984	551.81
Young,	Donald W., Sr.	1980	215.00
			$ 2,041.02

Efforts should be continued to resolve these exceptions.

OFFENDER REHABILITATION, DEPARTMENT OF

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENT - MR. ELLIS C. MACDOUGALL

In executive session on June 12, 1972, the Board of Corrections set the salary of the Commissioner of Offender Rehabilitation (Director of Corrections) at $32,500.00 per year. Mr. Ellis C. MacDougall, who at this time was Commissioner of Offender Rehabilitation, was paid at the above mentioned rate for the fiscal year ended June 30, 1973. It was discovered at a later date that the Board of Corrections did not have the power to set the salary of the Commissioner of Offender Rehabilitation. House Bill No. 566 of the 1966 Session of the General Assembly set the salary of $20,600.00 per annum and a subsistence allowance of $2,000.00 per annum, making total compensation of $22,600.00. Mr. MacDougall drew $32,500.08 in salary for the fiscal year ended June 30, 1973; therefore, Mr. MacDougall was overpaid in the amount of $9,900.08. Mr. MacDougall's repayments of principal and interest accrued are listed below:

Total Amount of Overpayment		$ 9,900.08
Accrued Interest		5,208.94
		$ 15,109.02
Less: Repayments for Fiscal Years Ended:		
June 30, 1981	$ 2,128.59	
June 30, 1982	2,838.12	
June 30, 1983	2,365.10	
June 30, 1984	3,074.63	
June 30, 1985	2,838.12	13,244.56
Balance due at June 30, 1985		$ 1,864.46

CURRENT YEAR'S FINDINGS

SALARY OVERPAYMENTS

At June 30, 1985, the Department of Offender Rehabilitation had accounts receivable of $144.80 for unresolved salary overpayments made in the year under review to the following employees:

Brown,	Michael	$ 133.81
Purvis,	James M.	10.99
		$ 144.80

Efforts should be continued to resolve these exceptions.

MOTOR VEHICLE EQUIPMENT INVENTORY

Due to the condition of the Motor Vehicle Equipment Inventory records, we were unable to determine if the Department of Offender Rehabilitation was in compliance with the number of motor vehicles authorized by the Amended Appropriations Act of 1984-1985. Controls should be implemented to ensure that the Department is in compliance with the number of vehicles authorized in the Appropriations Act.

AUDIT FINDINGS continued

OFFENDER REHABILITATION, DEPARTMENT OF continued

CURRENT YEAR'S FINDINGS continued

IMPROPER EXPENDITURES

In the year under review, the Department of Offender Rehabilitation had expenditures in the amount of $686.12 for coffee breaks and refreshments at various conferences from the "E" Budget, Probation Field Operations. The State Auditor has opined that expenditures of this nature are not in accordance with the Amended Appropriations Act of 1984-1985 as approved by the General Assembly. Reimbursement of the $686.12 should be secured for deposit to this Budget Fund of the Department to be transmitted to the Department of Administrative Services, Fiscal Division.

E. D. P. REVIEW COMMITTEE APPROVAL

In the year under review, the Department of Offender Rehabilitation made expenditures of $53,000.00 to J. B. Hall Management Services, Incorporated for consulting and design of an E. D. P. System. These expenditures were not included in the Department's annual E. D. P. plan submitted to the E. D. P. Review Committee. The failure to secure review committee approval is in violation of the Governor's Executive Order issued under the Authority of Georgia Laws 1972, p. 1015, (Georgia Code Annotated Section 50-5-11).

PRIVATE TRUST AND AGENCY FUNDS

On June 30, 1985, the Private Trust and Agency Funds had $100.00 receivable, which was an overpayment of a bankruptcy levy. This overpayment resulted from the Department of Offender Rehabilitation making a payment to the trustee in excess of the amount deducted from an employee. Refund should be secured from the trustee or from the individual authorizing the disbursement.

PARDONS AND PAROLES, BOARD OF

NONCOMPLIANCE WITH PAYROLL REGULATIONS

As of June 30, 1985, there was an unresolved payroll exception of $645.75 to Latrena S. Slaton that had been reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. Efforts should be continued to resolve this exception.

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

SELF INSURED HEALTH PROGRAM

The State of Georgia is self-insured with regard to employees' health insurance. The State has contracted with Blue Cross/Blue Shield to process all claims in accordance with medical coverage guidelines as established by the State Personnel Board.

All claims submitted by program participants are received by the Health Insurance Section of the State Personnel Board and then transmitted to Blue Cross/Blue Shield for verification of coverage, processing and payment through a bank account maintained for this purpose by the State Personnel Board. Blue Cross/Blue Shield maintains a subscriber file based on information furnished by the Health Insurance Section of the State Personnel Board. The State Personnel Board is furnished computer listings of drafts issued and lists of drafts presented for payment. The Health Insurance Section of the State Personnel Board does not maintain any record of claims submitted or transmitted to Blue Cross/Blue Shield. Documentations included ~~with~~ claims are retained by Blue Cross/Blue Shield. Without the sequential registering of claims or methods of recording financial data of benefits requested, no comparison can be made of claims paid to claims submitted.

EMPLOYEES' DEFERRED COMPENSATION PROGRAM

A program for deferred compensation for public employees was established by the State Personnel Board under powers authorized by Act 821 of the General Assembly, House Bill 1590, approved on March 18, 1974, (Ga. Laws 1974, p. 198). The program was implemented on July 1, 1980, and the State Personnel Board executed a servicing agreement with T. Rowe Price Associates, Incorporated, Baltimore, Maryland, to assist in the administration of the program including the management of investments made in accordance with options elected by the various participating employees.

Funds received by the State Personnel Board on behalf of participating employees are reflected as Private Trust and Agency Funds, and a summary of transactions relating to this program is shown on Exhibit "F" of unit report.

AUDIT FINDINGS continued

PUBLIC SAFETY, DEPARTMENT OF

NONCOMPLIANCE WITH PAYROLL REGULATIONS

At June 30, 1985, the following payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved:

NAME		FISCAL YEAR	AMOUNT
Barry,	Darlene	1980	$ 15.84
Chastain,	William D.	1984	76.50
Swindell,	Gary A.	1985	(-) 133.83
			$(-) 41.49

Efforts should be continued to resolve these exceptions.

PER DIEM PAYMENTS

Per diem payments of $2,582.02 in the year ended June 30, 1980, and $952.18 in the year ended June 30, 1981, had not been reimbursed at June 30, 1985. Subsequent audit reports will not reflect these audit findings; however, the Department should continue its efforts to collect these per diem payments.

IMPROPER EXPENDITURE

In the year under review, the Department of Public Safety had an expenditure in the amount of $225.00 for banquet expense at a Police Officers' Standards and Training Council meeting. The State Auditor has opined that expenditures of this nature are not in accordance with the Amended Appropriations Act of 1984-1985 as approved by the General Assembly. Reimbursement of the $225.00 should be secured for deposit to the Budget Fund of the Department of Public Safety and transmitted to the Department of Administrative Services, Fiscal Division.

UNSUBSTANTIATED INVOICE

In the year under review, the Department of Public Safety had an expenditure in the amount of $836.74 to the Jekyll Island Hilton Inn for which there was no detailed invoice to support the expenditure. The auditors attempted to obtain the necessary documentation to support the expenditure, but were unable to do so. Without the proper detailed invoice, correct classification of the expenditure could not be determined and the auditors could not insure that the expenditure was a proper expense of the Department. Reimbursement of the $836.74 should be secured for deposit to the Budget Fund of the Department of Public Safety for transmittal to the Department of Administrative Services, Fiscal Division.

FUND SOURCE TRIAL BALANCE

The Fund Source Trial Balance (FACS Report No. 2411) is the FACS report which identifies revenues and expenditures of each individual grant administered by the Department of Public Safety. During the year under review, this report was not balanced individually on a fund source basis. In order to provide an acceptable audit trail, it is important that this report be reviewed, reconciled and balanced on a monthly basis.

OVERPAYMENTS OF PRIVATE TRUST AND AGENCY FUNDS

On June 30, 1985, the Private Trust and Agency Funds had $314.40 in accounts receivable, which was an overpayment of Employees' Health Insurance. This overpayment resulted from the Department of Public Safety paying premiums for some individuals before funds were received. Refunds were secured from the individuals involved in the subsequent fiscal year. In the future, payments should not be made to agencies in excess of withholdings or collections from the employees.

PUBLIC SERVICE COMMISSION

EQUIPMENT INVENTORY

As a part of our examination, audit tests were made to determine the accuracy of the physical equipment inventory records of the Public Service Commission. The inventory list for equipment had not been updated to include all equipment purchased during the year under review. However, as of the date of this audit, the Commission was in the process of taking a complete physical equipment inventory to update all inventory records. It is recommended that the Commission revise inventory controls to include procedures to update inventory records for all new purchases on a continuing basis.

AUDIT FINDINGS continued

REVENUE, DEPARTMENT OF

PRIOR YEARS' FINDINGS

MOTOR FUEL TAX UNIT

No change was made in this period of the $69,610.40 due from Jim E. Jones, former Director of the Motor Fuel Tax Unit. See special report dated April 24, 1959, for details covering this item.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

A payroll exception relative to overpayment to May L. Holland in the amount of $70.50 as stated in the audit reports for the years ended June 30, 1982, June 30, 1983 and June 30, 1984 remained unresolved at June 30, 1985. Efforts should be continued to resolve this exception.

MOTOR VEHICLE TAX UNIT

In prior years, attention has been called to deficiencies noted in records presented for examination and to the inability to reconcile revenue collections recorded with actual cash receipts recorded. In the year under review, the Motor Vehicle Tax Unit implemented procedures and controls that corrected the problems in this area. Revenue collections recorded for the year under review were reconciled with the actual cash receipts recorded except for $.18, which is reflected as a reconciling item on page 3 of Schedule "12" of unit report. Accurate controls were maintained of cash receipts, revenue collections, month end unprocessed documents and of transmittals to the Department of Administrative Services, Fiscal Division, and monthly financial statements were prepared.

Due to the volume of tag and title sales the last six months of the fiscal year, the Department of Revenue transferred to the Department of Administrative Services, Fiscal Division $34,626,906.35, which had not been recorded in the system in the fiscal year ended June 30, 1985. These documents in process, as reflected on Schedule "12", page 3 of unit report, will be carried forward and recorded in the next fiscal year.

SECRETARY OF STATE

NONCOMPLIANCE WITH PAYROLL REGULATIONS

The audit report for the year ended June 30, 1984, called attention to an unresolved payroll exception for salary overpayments of $2,335.73 to Mildred S. Tanner as reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. This exception for salary overpayment occurred because the Office of the Secretary of State maintained Ms. Tanner on the payroll for a period of time subsequent to the expiration of her temporary three month appointment as approved by the State Personnel Board - Merit System of Personnel Administration for fiscal year 1980. Further mention of this exception will not be made in subsequent reports; however, this does not relieve the Secretary of State of the responsibility of resolving this exception.

In the year under review, a payroll exception was reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division for salary overpayment of $26.00 to Coral C. Gresham-White, which was unresolved at June 30, 1985. Reimbursement should be secured for this overpayment.

THEFT OF FUNDS

Between April 22 and July 16, 1980, thefts of merchandise occurred at the Department's Central Supply warehouse by four temporary employees. The monetary value of the loss was estimated at $7,645.00. All four employees were subsequently convicted of "theft by taking" and ordered to make restitution in the amount of $2,000.00 each through Fulton County Superior Court of the State of Georgia. In prior years, restitution of $2,195.00 was received from the Fulton County Court and a settlement of $1,250.00 was received from the bonding company. In the year under review, restitution of $466.00 was received from the Fulton County Court and this amount is shown on Exhibit "B" of unit report.

OVERPAYMENT OF ANNUAL LEAVE

In the year under review, the Secretary of State made an overpayment of $173.16 for accrued annual leave to Marjorie Terrell upon termination of employment. Reimbursement should be secured for this overpayment.

AUDIT FINDINGS continued

TRANSPORTATION, DEPARTMENT OF

GENERAL APPROPRIATIONS - SPECIFIC PROVISOS

In the year under review, the Department of Transportation's general appropriation included $6,898,407.00 as specific provisions for the following purposes:

	AMOUNT APPROPRIATED	AMOUNT EXPENDED
Planning and Construction Geodetic Control	$ 329,196.00	$ 124,179.94
Capital Outlay - Paving State and Local Schools and State Institutions	750,000.00	750,000.00
Capital Outlay - Paving State Parks and Historic Sites	500,000.00	500,000.00
Capital Outlay - Off-System Resurfacing	5,319,211.00	5,319,211.20
	$ 6,898,407.00	$ 6,693,391.14

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the year under review, a payroll exception was reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division for salary overpayment of $689.46 to Vanessa D. Thompson, which was unresolved at June 30, 1985. Efforts should be continued to resolve this exception.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1985

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1985

	GOVERNMENTAL FUND TYPES			
ASSETS	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE
Cash in Banks, on Hand and Time Deposits		$ 134,784,880.62	$ 6,380,427.28	$ 4,596,624.82
Investments, at Cost	$ 1,152,302,616.96			44,752,147.32
Accounts Receivable		1,318,290,798.60		
Inventories		14,022,429.02		
Due from Other Funds	17,011,779.56	743,017,674.41		
Other Assets		570,979.04		
Land and Buildings				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets	$ 1,169,314,396.52	$ 2,210,686,761.69	$ 6,380,427.28	$49,348,772.14
LIABILITIES AND FUND EQUITY				
Liabilities:				
Cash Overdraft	$ 34,719,588.80			
Vouchers Payable		$ 1,264,356,751.63		
Due to Other Funds	743,017,674.41	17,011,779.56		
State Bonds and Certificates of 1838, 1879 and 1940				$ 15,605.00
General Obligation Bonds Payable				
Total Liabilities	$ 777,737,263.21	$ 1,281,368,531.19		$ 15,605.00
Fund Equity:				
Investment in General Fixed Assets				
Fund Balances				
Reserved				
Designated for 1986 Appropriation to Department of Transportation	$ 2,885,075.65			
Designated for 1986 Appropriation to Peace Officer and Prosecutor Training Fund	7,703,962.62			
Midyear Adjustment Reserve	46,078,134.13			
Revenue Shortfall Reserve	138,234,402.39			
Federal Funds, Matching Funds and Other		$ 929,318,230.50		
State Revenue Collections - Unfunded			$ 6,380,427.28	
Debt Service Fund				$49,333,167.14
Capital Projects				
Public Trust Funds				
Private Trust and Agency Funds				
Unreserved				
Surplus	196,675,558.52			
Total Fund Equity	$ 391,577,133.31	$ 929,318,230.50	$ 6,380,427.28	$49,333,167.14
Total Liabilities and Fund Equity	$ 1,169,314,396.52	$ 2,210,686,761.69	$ 6,380,427.28	$49,348,772.14

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

JUNE 30, 1985

	FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (Memorandum Only)	
CAPITAL PROJECTS	PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1985	1984
$ 74,820.36	$ 605,611,442.59	$ 445,097,277.80			$ 1,196,545,473.47	$ 859,982,993.21
464,984,200.15	5,580,862,613.09				7,242,901,577.52	5,792,458,730.67
	101,178,239.72	170,431.35			1,419,639,469.67	884,999,295.48
					14,022,429.02	12,578,939.60
					760,029,453.97	706,349,877.96
					570,979.04	364,144.72
			$ 1,332,825,707.97		1,332,825,707.97	1,131,531,967.28
				$ 49,333,167.14	49,333,167.14	28,653,475.03
				1,183,826,832.86	1,183,826,832.86	970,386,524.97
$ 465,059,020.51	$ 6,287,652,295.40	$ 445,267,709.15	$ 1,332,825,707.97	$ 1,233,160,000.00	$13,199,695,090.66	$10,387,305,948.92
					$ 34,719,588.80	$ .00
	$ 9,875,820.16	$ 5,038,334.89			1,279,270,906.68	1,063,247,139.80
					760,029,453.97	706,349,877.96
					15,605.00	15,605.00
				$ 1,233,160,000.00	1,233,160,000.00	999,040,000.00
	$ 9,875,820.16	$ 5,038,334.89		$ 1,233,160,000.00	$ 3,307,195,554.45	$ 2,768,652,622.76
			$ 1,332,825,707.97		$ 1,332,825,707.97	$ 1,131,531,967.28
					2,885,075.65	4,680,789.80
					7,703,962.62	5,540,863.56
					46,078,134.13	40,106,021.73
					138,234,402.39	64,948,187.00
					929,318,230.50	513,923,010.66
					6,380,427.28	1,838,743.67
					49,333,167.14	28,653,475.03
$ 465,059,020.51					465,059,020.51	299,781,531.39
	$ 6,277,776,475.24				6,277,776,475.24	5,284,432,660.16
		$ 440,229,374.26			440,229,374.26	243,216,075.88
					196,675,558.52	.00
$ 465,059,020.51	$ 6,277,776,475.24	$ 440,229,374.26	$ 1,332,825,707.97		$ 9,892,499,536.21	$ 7,618,653,326.16
$ 465,059,020.51	$ 6,287,652,295.40	$ 445,267,709.15	$ 1,332,825,707.97	$ 1,233,160,000.00	$13,199,695,090.66	$10,387,305,948.92

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1985

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1985

	GENERAL	BUDGET
FUND BALANCES JULY 1, 1984		
Reserved	$ 115,275,862.09	$ 513,923,010.66
ADDITIONS		
Due from Other Funds Revenue Shortfall Reserve Surplus	$ 17,011,779.56	
Adjustments to Prior Year's Receivables, Payables, Revenues and Expenditures		$ 200,307,854.10
Excess of Funds Available over Expenditures	374,565,353.75	732,406,060.63
	$ 391,577,133.31	$ 932,713,914.73
DEDUCTIONS		
Due to Other Funds Revenue Shortfall Reserve Surplus		$ 17,011,779.56
Unreserved Fund Balance (Surplus) Returned to General Fund		317,742.81
Fund Balances Carried Over from Prior Year as Funds Available	$ 115,275,862.09	499,989,172.52
	$ 115,275,862.09	$ 517,318,694.89
FUND BALANCES JUNE 30, 1985	$ 391,577,133.31	$ 929,318,230.50

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1985

STATE REVENUE COLLECTIONS	DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
			1985	1984
$ 1,838,743.67	$ 28,653,475.03	$ 299,781,531.39	$ 959,472,622.84	$ 1,085,240,295.32
			$ .00	$ 26,707,428.92
			17,011,779.56	.00
			200,307,854.10	(-) 178,644,337.57
$ 6,380,427.28	$ 49,333,167.14	$ 465,059,020.51	1,627,744,029.31	1,144,230,281.51
$ 6,380,427 28	$ 49,333,167.14	$ 465,059,020.51	$ 1,845,063,662.97	$ 992,293,372.86
			$ .00	$ 26,707,428.92
			17,011,779.56	.00
			317,742.81	9,535,814.52
$ 1,838,743.67	$ 28,653,475.03	$ 299,781,531.39	945,538,784.70	1,081,817,801.90
$ 1,838,743.67	$ 28,653,475.03	$ 299,781,531.39	$ 962,868,307.07	$ 1,118,061,045.34
$ 6,380,427.28	$ 49,333,167.14	$ 465,059,020.51	$ 1,841,667,978.74	$ 959,472,622.84

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1985

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1985

	GENERAL	BUDGET
REVENUES		
Taxes, Fines and Forfeits	$ .00	$ 57,428,722.89
Grants from U. S. Government		2,023,044,547.86
Grants from Counties and Cities		8,028,824.28
Donations for Operations		107,112.65
Rents on Investment Properties		
Interest Earned		12,807,890.33
Contributions from Public Trust Funds		5,193,906.13
Operating Earnings from Fees, Rents and Sales for Services		676,254,664.94
Total State Revenue Receipts	$ .00	$ 2,782,865,669.08
EXPENDITURES		
Current		
Personal Services	$ .00	$ 1,038,719,313.87
Regular Operating Expenses		
Benefits		1,054,513,682.78
Grants		2,827,182,540.84
Other		412,395,066.49
Travel		16,441,421.10
Motor Vehicle Equipment Purchases		13,231,826.35
Publications and Printing		9,914,666.86
Equipment Purchases		27,801,909.98
Computer Charges		55,574,302.32
Real Estate Rentals		27,608,528.08
Telecommunications		48,209,800.30
Per Diem, Fees and Contracts		396,297,575.84
Capital Outlay		730,136,928.48
Authority Lease Rentals		47,581,763.07
General Obligation Debt Sinking Fund		194,631,118.61
Debt Service		
Principal Retirement		
Interest and Fiscal Charges		
Total Governmental Costs	$ .00	$ 6,900,240,444.97
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ .00	$(-)4,117,374,775.89
OTHER FINANCING SOURCES (USES)		
Carry-Over from Prior Years		
Fund Balances	$ 115,275,862.09	$ 499,989,172.52
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	317,742.81	
Appropriations from General Fund to Budget Fund	(-)4,348,841,664.00	4,348,841,664.00
Transfers from State Revenue Collections Fund to General Fund	4,607,813,412.85	
Proceeds of General Obligation Bonds		
Good Faith Deposit on Unissued Bonds		
Good Faith Deposit Received in Prior Year		
Operating Transfers		
From Other Funds		950,000.00
To Other Funds		
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds		
Total Other Financing Sources (Uses)	$ 374,565,353.75	$ 4,849,780,836.52
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 374,565,353.75	$ 732,406,060.63

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1985

STATE REVENUE COLLECTIONS	DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
			1985	1984
$ 4,464,937,921.00			$ 4,522,366,643.89	$ 3,953,902,108.78
			2,023,044,547.86	1,619,723,683.09
			8,028,824.28	4,921,930.08
			107,112.65	190,220.76
4,533,902.02			4,533,902.02	4,291,558.72
69,966,474.64	$ 5,575,512.93	$ 43,336,291.09	131,686,168.99	86,699,083.54
			5,193,906.13	4,989,159.70
72,916,798.80		11,192,422.44	760,363,886.18	568,793,485.19
$ 4,612,355,096.46	$ 5,575,512.93	$ 54,528,713.53	$ 7,455,324,992.00	$ 6,243,511,229.86
$ .00			$ 1,038,719,313.87	$ 961,666,284.48
			1,054,513,682.78	928,140,313.78
			2,827,182,540.84	2,653,178,423.28
		$ 381,097.30	412,776,163.79	365,019,674.01
			16,441,421.10	14,753,951.22
			13,231,826.35	10,889,529.85
			9,914,666.86	9,182,093.30
			27,801,909.98	20,948,679.96
			55,574,302.32	50,402,807.14
			27,608,528.08	25,711,392.40
			48,209,800.30	44,117,388.20
		2,619,398.70	398,916,974.54	321,021,052.65
		198,674,343.69	928,811,272.17	658,914,734.82
			47,581,763.07	43,788,798.74
	$(-) 194,631,118.61		.00	.00
	112,300,000.00		112,300,000.00	115,945,000.00
	92,404,200.00		92,404,200.00	80,529,318.75
$ .00	$ 10,073,081.39	$ 201,674,839.69	$ 7,111,988,366.05	$ 6,304,209,442.58
$ 4,612,355,096.46	$(-) 4,497,568.46	$(-) 147,146,126.16	$ 343,336,625.95	$(-) 60,698,212.72
$ 1,838,743.67	$ 28,653,475.03	$ 299,781,531.39	$ 945,538,784.70	$ 1,081,817,801.90
			317,742.81	9,535,814.52
			.00	.00
(-)4,607,813,412.85			.00	.00
		346,420,000.00	346,420,000.00	126,035,000.00
		3,613,300.00	3,613,300.00	2,767,400.00
		(-) 2,767,400.00	(-) 2,767,400.00	.00
	25,177,260.57		26,127,260.57	56,624,595.65
		(-) 26,127,260.57	(-) 26,127,260.57	(-) 56,624,595.65
		(-) 8,715,024.15	(-) 8,715,024.15	(-) 15,227,522.19
$(-)4,605,974,669.18	$ 53,830,735.60	$ 612,205,146.67	$ 1,284,407,403.36	$ 1,204,928,494.23
$ 6,380,427.28	$ 49,333,167.14	$ 465,059,020.51	$ 1,627,744,029.31	$ 1,144,230,281.51

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

NOTES TO FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The State of Georgia maintains the General Fund, the Budget Fund and the Public Trust Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest on general long-term debt, are recorded at the time the liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The State Revenue Collections Fund, the Debt Service Fund, the Capital Projects Fund and the Private Trust and Agency Funds are maintained on the cash basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund is maintained by the Department of Administrative Services, Fiscal Division and is used to account for Unappropriated State Funds and Federal Revenue Sharing Funds, and for Appropriated Funds undrawn by the various units of State government.

BUDGET FUND

The Budget Fund is a consolidation of the Budget Funds of the various units of State government. These funds account for the operations and activities of the various State Agencies, Boards and Commissions under the terms of Act No. 4 of Georgia Laws 1985 as approved January 29, 1985, by the General Assembly of Georgia, which is referred to in this report as the Amended Appropriations Act of 1984-1985.

STATE REVENUE COLLECTIONS FUND

The State Revenue Collections Fund is a consolidation of the State Revenue Collections Funds of the various collecting units of State government. These funds account for the collection of various taxes, fines and forfeits, fees, rents, interest earned and sales of services as required by State law. Revenues collected by the various collecting units are remitted to the General Fund. Unremitted funds at the end of the fiscal year will be remitted in the subsequent period.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the long-term debt of the State resulting from the issuance of General Obligation bonds. Long-term debt of the State resulting from the issuance of various Authority bonds is funded through lease agreements between various governmental agencies and the various authorities, and the accountability of the resources and the payment of principal and interest of this debt are with the various issuing authorities.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the accumulation of resources and the subsequent disbursement of such resources for capital outlay projects by the Georgia State Financing and Investment Commission.

FIDUCIARY FUND TYPES

PUBLIC TRUST FUNDS

The Public Trust Funds account for activities in which the State acts as a trustee for an individual, an organization or employee groups. The costs of administering certain trust funds are funded from available resources through transfers to the Budget Fund of the spending unit administering the trust.

PRIVATE TRUST AND AGENCY FUNDS

The Private Trust and Agency Funds account for activities in which the State acts as an agent for various governmental agencies and organizations.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

ACCOUNT GROUPS

GENERAL FIXED ASSETS

This account is not a fund. It represents a summary of the fixed assets of the State financed by funds derived from the sale of General Obligation bonds.

GENERAL LONG-TERM DEBT

This account is not a fund. It represents a summary of the bonded indebtedness of the State from the sale of General Obligation bonds.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

OTHER FINANCIAL NOTES

(1) DESIGNATED FOR 1986 APPROPRIATION TO DEPARTMENT OF TRANSPORTATION - The Fund Balance reserved and designated for 1986 Appropriation to Department of Transportation represented the excess of actual Motor Fuel Tax collections for the year ended June 30, 1985, over the estimated Motor Fuel Tax collections budgeted for fiscal year ended June 30, 1986. This reserve was established in compliance with Article III, Section IX, Paragraph VI, subsection (b) of the State Constitution.

(2) DESIGNATED FOR 1986 APPROPRIATION TO THE PEACE OFFICER AND PROSECUTOR TRAINING FUND - The Fund Balance reserved and designated for 1986 Appropriation to the Peace Officer and Prosecutor Training Fund was established in compliance with Act No. 451 of the 1983 Georgia Laws. This Act provides that: "An amount equal to all funds remitted as provided in Code Section 15-21-74 in the immediately preceding year shall be appropriated to fund law enforcement or prosecutorial officers' training, or both, and activities incident thereto".

(3) MIDYEAR ADJUSTMENT RESERVE - The Fund Balance reserved for Midyear Adjustment Reserve was established in compliance with Act No. 1423 of the 1982 Georgia Laws. This Act provides that: "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to one percent of the net revenue collections of such fiscal year, to the extent that such surplus is available therefor, before provision has been made for the Revenue Shortfall Reserve".

(4) REVENUE SHORTFALL RESERVE - The Fund Balance reserved for Revenue Shortfall Reserve was established in compliance with Act No. 901 of the 1976 Georgia Laws. This Act provides that: "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to three percent of the net revenue collections of such fiscal year to the extent that such surplus is available therefor".

(5) RECLASSIFICATION OF REVENUES AND TRANSFERS - Revenue from the Budget Funds shown on the Statement of Cash Receipts and Disbursements of the Debt Service Fund of the State of Georgia General Obligation Debt Sinking Fund is shown as a credit to expenditures of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers. Revenue shown from the Georgia State Financing and Investment Commission is shown under "Other Financing Sources (Uses)" of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers as a transfer from other funds. Transfers shown as reductions to income on the Statement of Cash Receipts and Disbursements of the Construction Fund of the Georgia State Financing and Investment Commission are shown under "Other Financing Sources (Uses)" of the Capital Projects Fund on the Combined Statement of Revenues, Expenditures and Transfers as transfers to other funds and to various authorities for advance retirement of bonds and defeasance of bonds.

OTHER FINANCIAL NOTES continued

(6) RETIREMENT SYSTEMS - The State of Georgia contributes to the following retirement systems: Employees' Retirement System of Georgia, Georgia Legislative Retirement System, Teachers' Retirement System of Georgia, Public School Employees' Retirement System of Georgia, Trial Judges and Solicitors Retirement Fund, Superior Court Judges Retirement System and District Attorneys' Retirement System.

The Employees' Retirement System of Georgia was established in 1949 for all regular employees of State Departments, Bureaus, etc. and Tax Collectors, their employees and State Court employees. The Georgia General Assembly in Georgia Laws 1982, Act No. 1372, amended the 1949 Act establishing this Retirement System. This Act created a new retirement benefits plan with a new benefit structure requiring changed participation requirements for new employees hired on or after July 1, 1982. This Act also gave members of the Retirement System, prior to July 1, 1982, the option of remaining under the old benefits plan or transferring to the new plan. The Employees' Retirement System of Georgia has approximately 53,000 members, of which approximately 43,000 remain under the old benefits plan. At June 30, 1985, the contribution of members remaining under the old benefits plan was computed at 4% on the first $4,200.00 of annual salary and 6% of salary in excess of $4,200.00. These employees actually paid 1 1/4% of salary to the Retirement System and the State paid the remainder of the employees' contributions on behalf of the employees. The employer's contribution was 12 1/4% of annual salary. At June 30, 1985, there were approximately 10,000 members of the new benefits plan and their contribution to the Retirement System was computed at 1/4 of 1% of annual salary. The employer's contribution for members of the new benefits plan was 17 1/4% of annual salary. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Georgia Legislative Retirement System was established in 1967 to provide for retirement allowances and other benefits for the members of the General Assembly and staff members. Prior to 1981, this Retirement System had no membership, and those eligible for membership were members of the Employees' Retirement System of Georgia. An Act of the General Assembly in 1980 amended the Act of 1967 creating this Retirement System, and required that eligible members make an election to remain in the Employees' Retirement System or become a member of the Georgia Legislative Retirement System. This Act further required that their election be made prior to the second Monday in January, 1981. This Retirement System has 225 active members who contribute 7 1/2% of their salaries, of which 4 3/4%, less $7.00 monthly, is contributed by the State on behalf of each member and the member actually pays the remainder. The employer's contribution is currently $20.18 monthly for each active member. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Teachers' Retirement System of Georgia was established in 1943 for all public school and college teachers, administrators, clerical workers, supervisors, librarians and other related personnel. This Retirement System has approximately 135,000 members of which approximately 110,000 are active and contribute 6% of their salaries. The State currently contributes 13.23% of State salaries and the local boards of education contribute 12.71% of salaries for employees on amount in excess of State salaries and on employees in excess of State Teacher allotment. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Public School Employees' Retirement System of Georgia was established in 1970 for school bus drivers and cafeteria employees of schools as well as all non-professional employees ineligible under the Teachers' Retirement System. This Retirement System has approximately 25,270 active members who contribute $4.00 each per month for nine months of the year. In the current year the State contributed $12,000,000.00. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Trial Judges and Solicitors Retirement Fund was established in 1968 for Superior Court Judges, District Attorneys, City Judges and Solicitors. This Retirement Fund has 134 members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 15% of salary. This fund is a money purchase plan and no actuarial valuation has been prepared for this system.

OTHER FINANCIAL NOTES continued

The Superior Court Judges Retirement System was established in 1976 for Superior Court Judges. Superior Court Judges who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. Superior Court Judges who became judges after December 31, 1976, became members of the new system. The Superior Court Judges Retirement System has 124 active members who contribute 7 1/2% of State salary. If they elect spouses benefit coverage they may contribute an additional 2 1/2% which will entitle surviving spouse for benefit coverage for life or until remarriage or they may contribute an additional 2 3/4% which will entitle surviving spouse for benefit coverage for life. Members also have the option of contributing an additional 1% of State salary and becoming eligible for post retirement cost-of-living benefit adjustments. The State contributes 5%, less $7.00 monthly, on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 15% of State salaries paid. The consulting actuary is The Wyatt Company, Atlanta, Georgia.

The District Attorneys' Retirement System was established in 1978 for District Attorneys. District Attorneys who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. District Attorneys taking office on or after January 1, 1979, became members of the new system. The District Attorneys' Retirement System has 49 active members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 5%, less $7.00 monthly, on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 15% of salaries paid. The consulting actuary is The Wyatt Company, Atlanta, Georgia.

(7) SICK LEAVE AND ANNUAL LEAVE - Except for employees of the Superior Courts of Georgia and the Board of Regents of the University System of Georgia, all regular State employees of State Departments, Bureaus, etc., earn one and one-quarter days per month of sick leave. These employees may accrue up to ninety days of sick leave. When any of these employees terminate employment with the State, they receive no compensation for any accrued sick leave.

Except for employees of the Superior Courts of Georgia, all regular State employees of State Departments, Bureaus, etc., earn one and one-quarter days per month of annual leave for State service not in excess of five years, those employees with service of five to ten years earn one and one-half days per month annual leave, and those employees with service in excess of ten years earn one and three-quarter days per month annual leave. Except for certain employees of the Judicial System and employees of the State Soil and Water Conservation Committee, employees earning annual leave on this basis may accrue up to forty five days of annual leave and are paid for unused accumulated annual leave upon retirement or termination of employment.

Employees of the Superior Courts of Georgia do not earn sick or annual leave, because the Courts have not adopted a policy to provide for the earning and accumulation of leave for court employees. Employees of the Board of Regents of the University System of Georgia earn one day of sick leave each month with no maximum limit established. The policy of the Prosecuting Attorneys' Council of Georgia and the policy of the State Soil and Water Conservation Committee limit maximum accumulation to thirty days of annual leave and provide for payment for unused accumulated leave upon retirement or termination of employment.

On June 30, 1985, the unrecorded consolidated estimated liability of all State Departments, Bureaus, etc., amounted to $77,968,489.03 for accumulated annual leave. Funds are provided in the appropriations to State Departments, Bureaus, etc., each year to cover the cost of annual leave of terminated employees.

Certain employees who retire with one hundred and twenty days or more of forfeited sick and annual leave are entitled to additional service credit in the Employees' Retirement System of Georgia.

STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE RECEIPTS

REVENUE	1985	1984
Taxes, Fines and Forfeits		
Property Tax, General	$ 12,470,564.82	$ 14,129,213.49
Property Tax, Utility	2,017,422.08	1,816,154.86
Property Tax, Intangibles	345,572.93	289,343.66
Estate Tax	15,561,896.55	13,715,897.76
Financial Institutions Business Occupation Tax	2,968,413.89	2,474,224.30
Income Tax	2,133,599,931.97	1,779,551,713.82
Motor Fuel Tax	278,897,216.54	267,034,169.04
Alcoholic Beverage Tax	38,654,250.38	38,290,149.11
Malt Beverage Tax	58,064,278.65	54,975,420.54
Wine Tax	13,505,835.72	12,393,935.30
Cigar and Cigarette Tax	91,300,587.89	87,810,678.76
Sales, 3% Sales and Use Tax	1,681,032,615.48	1,504,304,316.42
Industrial Loan Company Tax	1,938,995.24	1,868,043.97
Insurance Premium Tax	87,414,671.42	79,417,021.82
Business License Tax	4,950,918.49	4,741,633.75
Motor Vehicle Tax	61,085,628.73	56,627,232.92
Title Registration Tax	6,696,453.55	5,720,124.00
Motor Drivers' License Tax	5,570,103.50	4,822,371.00
Motor Boat Registration License Tax	1,343,228.52	1,195,770.42
Hunting and Fishing License Tax	10,438,746.15	10,184,212.42
Corporation Net Worth Tax	12,268,788.93	10,986,582.07
Fines and Forfeits	1,090,517.45	696,048.33
Unemployment Compensation Tax (Penalties)	1,150,005.01	857,851.02
Total Taxes, Fines and Forfeits	$ 4,522,366,643.89	$ 3,953,902,108.78
Grants from U. S. Government		
Education	$ 288,088,092.45	$ 250,943,257.98
Health	204,776,324.87	271,158,722.20
Public Assistance and Relief	823,065,278.04	690,703,554.15
Transportation	577,541,528.49	265,164,726.32
Agricultural and Natural Resources Development, Other	129,573,324.01	141,753,422.44
Total Grants from U. S. Government	$ 2,023,044,547.86	$ 1,619,723,683.09
Grants from Counties and Cities		
Transportation	$ 7,141,972.28	$ 3,996,994.08
Agricultural and Natural Resources Development, Other	886,852.00	924,936.00
Total Grants from Counties and Cities	$ 8,028,824.28	$ 4,921,930.08
Donations for Operations	$ 107,112.65	$ 190,220.76
Rents on Investment Properties	$ 4,533,902.02	$ 4,291,558.72
Interest	$ 131,686,168.99	$ 86,699,083.54
Contributions from Public Trust Funds	$ 5,193,906.13	$ 4,989,159.70
Operating Earnings by Fees, Rents and Sales for Services		
General Governmental Services	$ 330,238,913.45	$ 282,718,807.97
Protection Services	44,349,096.57	37,158,737.72
Health Services	77,941,746.41	67,458,852.72
Development Agricultural and Natural Resources Services	9,732,928.72	9,500,596.40
Highway Services	168,334,369.40	53,543,329.87
Hospital Services	105,701,531.44	96,700,411.24
Educational Services	9,091,337.62	8,839,035.18
Correctional Services	7,118,831.80	5,897,338.55
Recreational Services	7,855,130.77	6,976,375.54
Total Operating Earnings	$ 760,363,886.18	$ 568,793,485.19
Total State Revenue Receipts	$ 7,455,324,992.00	$ 6,243,511,229.86

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1985

TAXES			
General Property, 1984 and Prior Years' Levies and 1985 Auto			
On County Digests			
Net to State	$ 11,712,804.98		
Fees Retained at Source			
Assessing	366,283.59		
Collecting	507,900.51		
Interest	69,998.02		
Refunds	(-) 186,422.28	$ 12,470,564.82	
On Public Utilities Digests		2,017,422.08	
On Intangible Digests		83,556.82	$ 14,571,543.72
Intangible Tax - Recording (Net)		$ 248,750.23	
Fees Retained at Source		13,265.88	262,016.11
Estate Tax		$ 15,848,007.97	
Refunds		(-) 286,111.42	15,561,896.55
Financial Institutions Business Occupation Tax			2,968,413.89
Income Tax			
Corporations			
Returns, Additional Tax, Interest and Penalties	$ 69,245,998.68		
Estimates on Taxes	386,985,762.66		
Refunds	(-) 40,948,861.87	$ 415,282,899.47	
Individuals			
Returns, Additional Tax, Interest and Penalties	$ 164,474,493.17		
Estimates on Taxes	188,190,566.34		
Fiduciary Returns	4,685,774.94		
Withholding Tax	1,664,972,289.81		
Refunds	(-) 304,006,091.76	1,718,317,032.50	2,133,599,931.97
Sales, Motor Fuel			
Net to State		$ 282,727,809.22	
Allowance Retained by Taxpayer		2,047,042.94	
Refunds to Motor Carriers		(-) 4,052,363.16	
Refunds to Retailers (Act 1947)		(-) 1,643,007.32	
Refunds to Others		(-) 182,265.14	278,897,216.54
Sales, Alcoholic Beverage Stamps		$ 38,654,741.38	
Refunds		(-) 491.00	38,654,250.38
Sales, Beer			58,064,278.65
Sales, Wine		$ 13,508,610.77	
Refunds		(-) 2,775.05	13,505,835.72
Sales, Cigar and Cigarette		$ 88,603,524.94	
Collecting Fees Retained at Source		2,705,790.26	
Refunds		(-) 8,727.31	91,300,587.89
Sales, 3% Sales and Use			
Regular	$ 1,527,743,079.60		
Collecting Fees Retained at Source	45,147,499.53		
Interest and Penalties	6,524,327.05		
Refunds	(-) 5,195,788.18	$ 1,574,219,118.00	
Motor Fuel	$ 103,426,727.92		
Collecting Fees Retained at Source	3,158,299.43		
Interest and Penalties	269,968.36		
Refunds	(-) 41,498.23	106,813,497.48	1,681.032,615.48
Sales, Industrial Loan Company Tax			1,938,995.24
Sales, Insurance Premium Tax		$ 87,195,608.05	
Interest and Penalties		219,063.37	87,414,671.42
Business License, Alcoholic Beverages			
Brand Registration		$ 12,740.00	
Brokers		700.00	
Domestic Producers		3,000.00	
Foreign Producers		12,975.00	
Importers		3,000.00	
Retailers	$ 332,900.00		
Penalties	5,250.00		
Refunds	(-) 1,600.00	336,550.00	
Wholesalers		44,570.00	413,535.00
Business License, Beer			
Brokers		$ 250.00	
Brewery Permits		2,000.00	
Importers		1,000.00	
Retailers	$ 673,875.00		
Penalties	12,125.00		
Refunds	(-) 2,350.00	683,650.00	
Wholesalers		42,500.00	729,400.00

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1985

TAXES continued			
Business License, Wine			
Brokers		$ 1,000.00	
Domestic Importers		5,250.00	
Manufacturers		2,000.00	
Retailers	$ 470,700.00		
Penalties	7,325.00		
Refunds	(-) 1,750.00	476,275.00	
Small Farm Winery		200.00	
Wholesalers		43,000.00	$ 527,725.00
Business License, Cigar and Cigarette			
Manufacturers' Representatives		$ 2,130.00	
Wholesalers		10,400.00	12,530.00
Business License, Commercial			
Fish Dealers		$ 9,025.00	
Fishing and Boats		99,614.00	108,639.00
Business License, Fur Trappers, Dealers			63,165.00
Business License, Miscellaneous Game and Fish			8,234.00
Business License, Quail Breeders			1,750.00
Business License, Bingo			25,200.00
Business License, Insurance Agents, Adjusters			2,753,492.00
Business License, Industrial Loan Companies			267,522.49
Business License, Private Employment Agencies			14,100.00
Business License, For Sale of Checks			25,626.00
Non-Business License, Motor Vehicle Registration		$ 57,998,623.95	
Other Revenue			
Tag Department		602,533.28	
Fees Retained by Tag Agents		2,484,471.50	61,085,628.73
Non-Business License, Title Registration		$ 6,488,530.30	
Fees Retained by Tag Agents		207,923.25	6,696,453.55
Non-Business License, Auto Drivers			5,570,103.50
Non-Business License, Motor Boat Registration			1,343,228.52
Non-Business License, Special Game and Fish Permits			48,251.20
Non-Business License, Hunting and Fishing			
Net to State		$ 9,600,254.95	
Collecting Fees Retained at Source		790,240.00	10,390,494.95
Corporation Net Worth Tax			
Domestic and Foreign			12,268,788.93
Unemployment Compensation, Penalties and Interest			1,150,005.01
FINES AND FORFEITS			
Cigar and Cigarette		$ 168,851.88	
Liquor, Wine and Beer		468,590.22	
Hunting and Fishing		453,075.35	1,090,517.45
Total Taxes, Fines and Forfeits			$ 4,522,366,643.89
GRANTS FROM U. S. GOVERNMENT			
Administrative Services, Department of			$ 39,279.19
Agriculture, Department of			3,846,785.05
Community Affairs, Department of			85,694,029.48
Comptroller General			1,081,496.59
Defense, Department of			7,059,586.37
Education, Department of, for Educational Research and Improvement			3,085,708.16
Education, Department of, for Elementary and Secondary Education			97,629,430.88
Education, Department of, for Food and Nutrition Services			130,461,007.94
Education, Department of, for Special Education and Rehabilitative Services			30,076,502.25
Education, Department of, for Vocational and Adult Education			22,807,319.35
Education, Department of, Other			3,791,246.93
Forestry Commission, Georgia			1,244,198.92
Governor, Office of the			6,454,571.27
Grants, State Aid: To Incorporated Municipalities			3,000,000.00
Human Resources, Department of, for Mental Health and Youth Development Institutions			6,965,888.19
Human Resources, Department of, for Public Assistance and Child Welfare			254,526,460.16
Human Resources, Department of, for Social Rehabilitation Services, Public Health Services and Other			141,531,791.62
Human Resources, Department of, for Vocational Rehabilitation			56,278,645.06

GRANTS FROM U. S. GOVERNMENT continued

Investigation, Georgia Bureau of	$	451,229.28
Judicial System:		
Superior Courts		52,038.99
Continuing Judicial Education, Institute of		4,335.76
Juvenile Court Judges, Council of		471,787.10
Labor, Department of		61,566,485.85
Medical Assistance, Department of		503,875,586.44
Natural Resources, Department of		15,682,172.88
Offender Rehabilitation, Department of		648,771.29
Public Safety, Department of		3,303,269.90
Public Service Commission		303,805.17
Public Telecommunications Commission, Georgia		236,876.94
Secretary of State		201,327.41
Soil and Water Conservation Committee, State		34,639.36
Transportation, Department of, for Appalachia Development		6,249,158.11
Transportation, Department of, for Bridge Replacement and Rehabilitation		35,684,102.23
Transportation, Department of, for Defense Access Roads		2,512,406.58
Transportation, Department of, for Hazard Elimination		7,699,271.78
Transportation, Department of, for Highway Planning and Research		5,188,600.66
Transportation, Department of, for Interstate Highways		382,074,499.01
Transportation, Department of, for Primary Roads		89,539,228.67
Transportation, Department of, for Railroad Highway Crossing		2,767,570.20
Transportation, Department of, for Secondary Roads		13,815,528.57
Transportation, Department of, for Urban Systems		24,644,671.62
Transportation, Department of, for Urban Mass Transportation		6,784,6[illegible]
Transportation, Department of, Other		581,797.32
Veterans Service, State Department of		3,096,745.59
Total Grants from U. S. Government	$	2,023,044,547.86

GRANTS FROM COUNTIES AND CITIES

Forestry Commission, Georgia	$	886,852.00
Transportation, Department of		7,141,972.28
Total Grants from Counties and Cities	$	8,028,824.28

DONATIONS FOR OPERATIONS

Human Resources, Department of	$	95,426.96
Natural Resources, Department of		11,589.20
Secretary of State		96.49
Total Donations for Operations	$	107,112.65

RENTS ON INVESTMENT PROPERTIES

Atlanta Newspapers, Incorporated	$	13,200.00
Consolidated Atlanta Properties		197,490.50
Coosa Valley Livestock		32,080.00
Fairco Properties, Incorporated		98,802.71
Livingston, Bess B., Estate of		18,000.00
Massell, Ben J., Estate of		62,916.69
Omni Ventures		53,346.09
Peachtree Plaza Hotel		303,363.00
Pelham Banking Company		12,000.00
Seaboard System Railroad, Incorporated		3,690,312.03
Southern Railway		10,396.00
Sundry Rents		2,695.00
Tennessee Valley Authority		7,500.00
Union Camp Corporation		1,800.00
United Parking		30,000.00
Total Rents on Investment Properties	$	4,533,902.02

INTEREST EARNED

Administrative Services, Department of		
Interest Earned, Regular	$	69,486,743.52
Interest on Railroad and Telegraph Stocks		3,580.80
Financing and Investment Commission, Georgia State		
Construction Fund		43,336,291.09
General Obligation Debt Sinking Fund, State of Georgia		
Debt Service Fund		5,575,512.93
Governor, Office of the		247,681.80
Human Resources, Department of		16.14
Labor, Department of		2.44
Medical Assistance, Department of		483,012.95
Offender Rehabilitation, Department of		214.24
Pardons and Paroles, Board of		1.85
Personnel Board, State - Merit System of Personnel Administration		12,390,970.20
Regents of the University System of Georgia, Board of		119,331.14
Student Finance Commission, Georgia		15,744.56
Transportation, Department of		27,065.33
Total Interest Earned	$	131,686,168.99

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1985

CONTRIBUTIONS FROM PUBLIC TRUST FUNDS	
Corporation Dissolution Fund	$ 39,232.75
District Attorneys' Retirement Fund	50,080.58
District Attorneys' Retirement System	32,945.37
Employees' Retirement System	1,405,430.81
Legislative Retirement System, Georgia	26,956.00
Public School Employees' Retirement System	176,455.00
State Employees' Assurance Department	86,376.00
Subsequent Injury Trust Fund	326,272.29
Superior Court Judges Retirement Fund of Georgia	145,834.19
Superior Court Judges Retirement System	143,175.15
Teachers' Retirement System	2,711,512.46
Trial Judges and Solicitors' Retirement Fund	48,840.00
Sports Hall of Fame Board, Georgia	795.53
Total Contributions from Public Trust Funds	$ 5,193,906.13
EARNINGS, GENERAL GOVERNMENTAL SERVICES	
Administrative Services, Department of	$ 82,812,004.62
Audits, Department of	1,229,045.85
Banking and Finance, Department of	5,330.52
Community Affairs, Department of	395,946.43
Comptroller General	551,779.76
Defense, Department of	185,492.37
Employees' Retirement System, Accumulated Deposits, Social Security Trust Fund	1,450,000.00
Employees' Retirement System, Other	239,852.00
Financing and Investment Commission, Georgia State	11,200,542.44
General Assembly of Georgia	40,933.55
Governor, Office of the	196,639.24
Industry and Trade, Department of	7,017,699.94
Judicial System:	
Supreme Court	481,632.08
Court of Appeals	110,516.01
Superior Courts	65,000.00
Continuing Judicial Education, Institute of	46,783.59
Judicial Council	25,294.23
Juvenile Court Judges, Council of	12,859.00
Labor, Department of	4,003,557.85
Law, Department of	
Regular	533,058.18
Sales, Act	16,081.16
Personnel Board, State - Merit System of Personnel Administration	197,206,959.00
Revenue, Department of	15,978,492.98
Secretary of State	161,018.23
Sports Hall of Fame Board, Georgia	50,000.00
Teachers' Retirement System	10,000.00
Transportation, Department of	6,172,711.76
Veterans Service, State Department of	.01
Workers' Compensation, State Board of	39,682.65
Total Earnings, General Governmental Services	$ 330,238,913.45
EARNINGS, PROTECTION SERVICES	
Architects' Examining Fees	$ 224,733.00
Assessments on Insurers for Workers' Compensation Board	4,704,551.80
Auctioneers' Examining Fees	15,230.00
Bank Examining and Investigation Fees	3,360,517.50
Bar Examination Fees	124,950.00
Billboard Permits - Outdoor Advertising	338,836.00
Boxing Promoter and Participant Fees	2,585.00
Building and Loan Association Examining and Supervision Fees	27,642.00
Cemetery Fees	21,300.00
Construction Industry Examining Fees	489,578.00
Corporation Charter Fees	1,370,875.80
Corporation Fees	1,835,749.86
Credit Union Examining and Supervision Fees	584,601.00
Election Qualifying Fees	79,633.24
Engineers' Examining Fees	591,846.08
Feed Inspection Fees	27,007.92
Fertilizer Inspection Fees	619,769.20
General Corporation Fees	396,949.55
Holding Company Examining and Supervision Fees	151,000.00
Industrial Loan Company Regulatory Investigation Fees	20,014.50
Insurance Company Regulatory and Filing Fees	175,484.54
Investigation, Georgia Bureau of	1,791,064.84
Landscape Architects' Examining Fees	49,610.00
Lobbying Fees	3,437.00
Motor Carriers' Fees	2,648,035.00
Notary Public Fees	75,693.00
Oversized Vehicle Permits	4,505,165.65
Peace Officer and Prosecutor Training Fund Fees	7,705,533.35
Polygraph Examining Fees	40,480.00

EARNINGS, PROTECTION SERVICES continued

Private Detectives' Examining Fees	$	221,685.75
Public Accountants' Examining Fees		419,890.00
Public Safety, Department of		8,039,787.11
Real Estate Agents' Examining Fees		820,141.01
Safety Fire Prevention Fees		207,023.00
Securities, Issuers, Dealers and Agents' Fees		2,541,419.66
Trademarks		38,226.21
Used Parts and Used Car Dealers' Examining Fees		75,760.00
Warehouse License and Inspection		3,290.00
Total Earnings, Protection Services	$	44,349,096.57

EARNINGS, HEALTH SERVICES

Ambulance License Fees	$	1,075.00
Athletic Trainers' Examining Fees		2,015.00
Barbers' Examining Fees		196,589.00
Chiropractors' Examining Fees		74,651.00
Cosmetology Examining Fees		512,574.96
Dairy and Veterinary Inspection Fees		14,324.00
Dentists' Examining Fees		70,585.00
Funeral Service Examining Fees		86,554.00
Hearing Aid Examining Fees		14,505.00
Home Health Care License Fees		14,200.00
Human Resources, Department of		43,255,065.23
Laboratory License Fees		45,480.00
Medical Assistance, Department of		23,367,888.92
Medical Examining Fees		357,277.05
Nursing Home Administrators Examining Fees		13,325.00
Occupational Therapy Examining Fees		5,163.00
Optometrists' and Opticians' Examining Fees		67,450.00
Patients' Fees		6,182,228.69
Pharmacists' Examining Fees		530,387.00
Physical Health Laboratory Fees		134,761.49
Physical Therapy Examining Fees		25,917.00
Podiatrists' Examining Fees		3,059.75
Practical Nurses' Examining Fees		739,414.38
Psychologists' Examining Fees		93,571.00
Registered Nurses' Examining Fees		1,407,905.18
Sanitation Examining Fees		19,930.00
Veterinarians' Examining Fees		142,290.00
Vital Records Fees		496,718.76
Water and Waste Water Treatment Examining Fees		61,941.00
Well Water Standards Advisory Examining Fees		4,900.00
Total Earnings, Health Services	$	77,941,746.41

EARNINGS, DEVELOPMENT AGRICULTURAL AND NATURAL RESOURCES SERVICES

Agriculture, Department of	$	1,168,864.51
Farmers' Markets Rents		3,431,101.89
Forestry Commission, Georgia		3,474,628.61
Forestry Examining Fees		3,420.00
Geology Examining Fees		3,890.00
Natural Resources, Department of		1,440,134.26
Pesticides and Miscellaneous Fees		208,574.45
Soil and Water Conservation Committee, State		2,315.00
Total Earnings, Development Services	$	9,732,928.72

EARNINGS, HIGHWAY SERVICES

Transportation, Department of, Sales, Rents and Miscellaneous Participation	$	168,334,369.40

EARNINGS, HOSPITAL SERVICES

Human Resources, Department of, Community Mental Health/Mental Retardation Youth Services and Institutions	$	105,701,531.44

EARNINGS, EDUCATIONAL SERVICES

Education, Department of	$	1,653,900.55
Librarians' Examining Fees		8,130.00
Private School Registration Fees		11,740.00
Public Telecommunications Commission, Georgia		2,368,242.09
Regents of the University System of Georgia, Board of		2,129,372.98
Speech Pathologists' Examining Fees		28,952.00
Student Finance Commission, Georgia		2,891,000.00
Total Earnings, Educational Services	$	9,091,337.62

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1985

EARNINGS, CORRECTIONAL SERVICES		
Inmate Labor	$	1,659,513.52
Probation Fees		3,424,456.02
Work Release Program		482,390.52
Other		1,552,471.74
Total Earnings, Correctional Services	$	7,118,831.80
EARNINGS, RECREATIONAL SERVICES		
Natural Resources, Department of, Division of Parks and Recreation	$	7,845,519.13
Recreation Examining Fees		9,611.64
Total Earnings, Recreational Services	$	7,855,130.77
Total State Revenue Receipts	$	7,455,324,992.00

DISTRIBUTION OF STATE REVENUE RECEIPTS

	1985
DISTRIBUTION FOR OPERATIONS	
Administrative Services, Department of	$ 112,507,061.15
Agriculture, Department of	32,430,339.97
Audits, Department of	7,590,426.92
Banking and Finance, Department of	3,945,976.00
Community Affairs, Department of	113,303,445.91
Comptroller General	8,225,446.59
Conservation:	
Forestry Commission, Georgia	30,587,033.53
Natural Resources, Department of	78,980,702.38
Soil and Water Conservation Committee, State	833,170.36
Defense, Department of	11,233,893.74
Education:	
Education, Department of	1,948,292,464.06
Public School Employees' Retirement System - Expense Fund	12,176,455.00
Public Telecommunications Commission, Georgia	7,310,987.03
Regents of the University System of Georgia, Board of	628,400,156.25
Student Finance Commission, Georgia	18,350,521.56
Teachers' Retirement System - Expense Fund	5,652,114.11
Employees' Retirement System - Administrative Expense Fund	12,059,022.16
Financing and Investment Commission, Georgia State	
Regular	8,120.00
Construction Fund	54,528,713.53
General Assembly of Georgia	17,273,784.00
General Obligation Debt Sinking Fund, State of Georgia	
Regular	150,050,698.00
Debt Service Fund	5,575,512.93
Governor, Office of the	17,955,206.11
Grants, State Aid:	
To Counties	12,567,013.00
To Municipalities	14,567,000.00
Human Resources, Department of	1,180,914,555.87
Industry and Trade, Department of	18,778,605.48
Investigation, Georgia Bureau of	23,778,778.86
Judicial System:	
Supreme Court	3,499,177.09
Court of Appeals	3,395,336.96
Superior Courts	26,072,956.28
Continuing Judicial Education, Institute of	315,043.35
Judicial Council	579,442.23
Judicial Qualifications Commission	101,168.00
Juvenile Court Judges, Council of	629,614.10
Labor, Department of	69,645,366.14
Law, Department of	5,740,223.18
Medical Assistance, Department of	757,648,175.36
Offender Rehabilitation, Department of	192,024,010.81
Pardons and Paroles, Board of	11,524,632.04
Personnel Board, State - Merit System of Personnel Administration	209,600,429.20
Public Safety, Department of	64,298,107.31
Public Service Commission	5,094,683.17
Revenue, Department of	104,505,847.81
Secretary of State	16,763,030.03
Sports Hall of Fame Board, Georgia	50,795.53
Subsequent Injury Trust Fund	326,272.29
Transportation, Department of	1,170,884,452.91
Veterans Service, State Department of	16,302,090.60
Workers' Compensation, State Board of	4,933,500.65
Total Distribution for Operations	$ 7,191,811,559.54
DISTRIBUTION OF UNFUNDED COLLECTIONS	
Administrative Services, Department of	$(-) 79,491.26
Agriculture, Department of	43,077.11
Boxing Commission, State	2,585.00
Comptroller General	(-) 835,125.82
Conservation:	
Natural Resources, Department of	(-) 23,487.25
Human Resources, Department of	45,935.99
Judicial System:	
Supreme Court	(-) 4,050.96
Labor, Department of	42,803.77
Medical Assistance, Department of	21,824.35
Public Safety, Department of	50.00
Public Service Commission	2,630.00
Revenue, Department of	4,857,683.33
Secretary of State	467,249.35
Total Distribution of Unfunded Collections	$ 4,541,683.61

DISTRIBUTION OF PRIOR YEAR'S UNRESERVED FUND BALANCE (SURPLUS) LAPSED AND PRIOR YEAR'S FUNDS LAPSED TO REVENUE SHORTFALL RESERVE			1985
Administrative Services, Department of			$(-) 573,620.31
Agriculture, Department of			(-) 261,461.45
Audits, Department of			(-) 229,457.61
Banking and Finance, Department of			(-) 7,996.68
Community Affairs, Department of			(-) 97,759.70
Comptroller General			(-) 152,121.11
Conservation:			
Forestry Commission, Georgia			(-) 56,408.76
Natural Resources, Department of			(-) 88,519.59
Soil and Water Conservation Committee, State			(-) 4,380.09
Defense, Department of			(-) 66,284.36
Education:			
Education, Department of			(-) 2,534,859.17
Public Telecommunications Commission, Georgia			(-) 5,213.22
Regents of the University System of Georgia, Board of			(-) 359,864.70
Student Finance Commission, Georgia			(-) 28,773.77
Teachers' Retirement System			(-) 55,489.38
General Assembly of Georgia			(-) 1,194,275.00
Governor, Office of the			(-) 71,162.94
Human Resources, Department of			(-) 3,463,171.56
Industry and Trade, Department of			(-) 95,189.83
Investigation, Georgia Bureau of			(-) 159,262.10
Judicial System:			
Supreme Court			(-) 68,977.27
Court of Appeals			(-) 2,050.00
Superior Courts			(-) 864,377.68
Judicial Council			(-) 10,377.93
Judicial Qualifications Commission			(-) 8,690.82
Juvenile Court Judges, Council of			(-) .01
Labor, Department of			(-) 129,213.30
Law, Department of			(-) 9,756.50
Medical Assistance, Department of			(-) 13,712,587.27
Offender Rehabilitation, Department of			(-) 923,138.68
Pardons and Paroles, Board of			(-) 42,833.39
Public Service Commission			(-) 74,101.06
Revenue, Department of			(-) 932,571.14
Secretary of State			(-) 108,796.41
Transportation, Department of			(-) 534,532.03
Veterans Service, State Department of			(-) 20,766.06
Workers' Compensation, State Board of			(-) 77,130.85
Total Distribution of Prior Year's Unreserved Fund Balance (Surplus) Lapsed and Prior Year's Funds Lapsed to Revenue Shortfall Reserve			$(-) 27,025,171.73
Distribution Totals			$ 7,169,328,071.42
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds		$ 374,565,353.75	
Carry-Over from Prior Year			
Transfer from Reserved Fund Balances			
State Funds	$(-) 115,275,862.09		
General Fund - State Carry-Over from Prior Year Revenue Shortfall Reserve	26,707,428.92	(-) 88,568,433.17	285,996,920.58
			$ 7,455,324,992.00

STATISTICS

STATE REVENUE RECEIPTS

YEAR ENDED JUNE 30, 1985

SOURCE	TOTAL	PERCENTAGE TO TOTAL	PER CAPITA
Taxes, Fines and Forfeits			
Property Tax, General	$ 12,470,564.82	.17%	$ 2.28
Property Tax, Utility	2,017,422.08	.03%	.37
Property Tax, Intangibles	345,572.93	.00%	.06
Estate Tax	15,561,896.55	.21%	2.85
Financial Institutions Business Occupation Tax	2,968,413.89	.04%	.54
Income Tax	2,133,599,931.97	28.62%	390.46
Motor Fuel Tax	278,897,216.54	3.74%	51.04
Alcoholic Beverage Tax	38,654,250.38	.52%	7.07
Malt Beverage Tax	58,064,278.65	.79%	10.63
Wine Tax	13,505,835.72	.18%	2.47
Cigar and Cigarette Tax	91,300,587.89	1.22%	16.71
Sales, 3% Sales and Use Tax	1,681,032,615.48	22.55%	307.64
Industrial Loan Company Tax	1,938,995.24	.03%	.35
Insurance Premium Tax	87,414,671.42	1.17%	16.00
Business License Tax	4,950,918.49	.07%	.91
Motor Vehicle Tax	61,085,628.73	.82%	11.18
Title Registration Tax	6,696,453.55	.09%	1.23
Motor Drivers' License Tax	5,570,103.50	.07%	1.02
Motor Boat Registration License Tax	1,343,228.52	.02%	.25
Hunting and Fishing License Tax	10,438,746.15	.14%	1.91
Corporation Net Worth Tax	12,268,788.93	.16%	2.25
Fines and Forfeits	1,090,517.45	.01%	.20
Unemployment Compensation Tax (Penalties)	1,150,005.01	.01%	.21
Total Taxes, Fines and Forfeits	$ 4,522,366,643.89	60.66%	$ 827.63
Grants from U. S. Government			
Education	$ 288,088,092.45	3.86%	$ 52.72
Health	204,776,324.87	2.75%	37.48
Public Assistance and Relief	823,065,278.04	11.04%	150.63
Transportation	577,541,528.49	7.75%	105.69
Agricultural and Natural Resources Development, Other	129,573,324.01	1.74%	23.71
Total Grants from U. S. Government	$ 2,023,044,547.86	27.14%	$ 370.23
Grants from Counties and Cities			
Highways	$ 7,141,972.28	.10%	$ 1.31
Agricultural and Natural Resources Development, Other	886,852.00	.01%	.16
Total Grants from Counties and Cities	$ 8,028,824.28	.11%	$ 1.47
Donations for Operations	$ 107,112.65	.00%	$ .02
Rents on Investment Properties	$ 4,533,902.02	.06%	$ .83
Interest	$ 131,686,168.99	1.76%	$ 24.10
Contributions from Public Trust Funds	$ 5,193,906.13	.07%	$ .95
Operating Earnings by Fees, Rents and Sales for Services			
General Governmental Services	$ 330,238,913.45	4.43%	$ 60.44
Protection Services	44,349,096.57	.59%	8.12
Health Services	77,941,746.41	1.05%	14.26
Development Agricultural and Natural Resources Services	9,732,928.72	.13%	1.78
Highway Services	168,334,369.40	2.26%	30.81
Hospital Services	105,701,531.44	1.42%	19.34
Educational Services	9,091,337.62	.12%	1.66
Correctional Services	7,118,831.80	.10%	1.30
Recreational Services	7,855,130.77	.10%	1.44
Total Operating Earnings	$ 760,363,886.18	10.20%	$ 139.15
Total State Revenue Receipts	$ 7,455,324,992.00	100.00%	$ 1,364.38

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1985

SOURCE	PERCENTAGE TO TOTAL	PER CAPITA	TOTAL
Education - Grammar, High Schools	26.10%	$ 356.09	$ 1,945,757,604.89
Education - College	8.77%	119.63	653,667,813.15
Public Roads	15.52%	211.80	1,157,316,218.02
Pensions and Benefits	15.72%	214.48	1,171,990,991.69
Public Health - General Hospitals	11.67%	159.25	870,208,202.07
Corrections - Penal	2.72%	37.07	202,582,670.78
Agricultural and Natural Resources Development	1.90%	25.92	141,630,230.35
Military and Police	1.33%	18.13	99,085,233.45
Judiciary	.53%	7.21	39,368,730.98
Assessment and Collection, Revenue	1.45%	19.84	108,400,281.90
All Other Agencies	10.39%	141.79	774,778,410.53
State Revenue Collections Unfunded	.06%	.83	4,541,683.61
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds	5.02%	68.55	374,565,353.75
Carry-Over from Prior Year			
Transfer from Reserved Fund Balances			
State Funds	(-) 1.54%	(-) 21.10	(-) 115,275,862.09
General Fund - State Carry-Over from Prior Year			
Revenue Shortfall Reserve	.36%	4.89	26,707,428.92
	100.00%	$ 1,364.38	$ 7,455,324,992.00

(*) Assessment and Collection Allowance to Outside Agencies

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1985

STATE APPROPRIATION FROM TAXES, FEES, ETC.	GRANTS FROM U. S. GOVERNMENT	GRANTS FROM COUNTIES AND CITIES	AGENCY EARNINGS	OTHER AGENCY REVENUE
$ 1,658,787,348.00	$ 287,851,215.51	$ .00	$ 1,653,900.55	$ (-) 2,534,859.17
646,508,065.00	236,876.94	.00	7,316,722.90	(-) 393,851.69
410,794,197.00	566,750,526.49	7,012,306.30	173,205,436.38	(-) 446,248.15
390,995,107.85	753,000,601.21	.00	42,614,508.29	(-) 14,619,225.66
464,447,804.15	274,841,001.70	.00	133,758,528.98	(-) 2,839,132.76
196,403,184.00	648,771.29	.00	6,496,687.56	(-) 965,972.07
106,490,089.00	20,807,796.21	886,852.00	13,656,263.03	(-) 410,769.89
84,610,739.00	10,814,085.55	.00	3,885,955.36	(-) 225,546.46
38,265,241.00	528,161.85	.00	1,539,558.34	(-) 964,230.21
47,518,603.00	540,748.30	.00	3,920,839.41	(-) 1,008,631.70
				57,428,722.89(*)
304,021,286.00	107,024,762.81	129,665.98	366,219,399.71	(-) 2,616,703.97
				4,541,683.61
				374,565,353.75
				(-) 115,275,862.09
				26,707,428.92
$ 4,348,841,664.00	$ 2,023,044,547.86	$ 8,028,824.28	$ 754,467,800.51	$ 320,942,155.35

STATE REVENUE RECEIPTS

DISTRIBUTION OF REVENUE RECEIPTS BY OBJECT

YEAR ENDED JUNE 30, 1985

OBJECT	TOTAL	PERCENTAGE TO TOTAL	PER CAPITA
ALL GOVERNMENTAL FUND TYPES			
Personal Services			
Salaries and Wages	$ 796,832,408.03	10.69%	$ 145.83
Employer's Contributions for:			
F.I.C.A.	52,758,022.44	.71%	9.65
Retirement	132,043,221.96	1.77%	24.16
Health Insurance	43,753,274.06	.59%	8.01
Personal Liability Insurance	1,075,325.01	.01%	.20
Unemployment Compensation Insurance	1,358,789.69	.02%	.25
Workers' Compensation	6,574,641.20	.09%	1.20
Assessments by Merit System	4,323,631.48	.05%	.79
Total Personal Services	$ 1,038,719,313.87	13.93%	$ 190.09
Regular Operating Expenses			
Motor Vehicle Expenses	$ 26,947,385.60	.36%	$ 4.93
Supplies and Materials	110,487,660.34	1.48%	20.22
Repairs and Maintenance	19,200,320.36	.26%	3.51
Utilities	31,823,190.36	.43%	5.83
Lease/Purchase of Equipment	1,438,998.37	.02%	.26
Rents (Other Than Real Estate)	21,869,057.86	.29%	4.00
Insurance and Bonding	2,221,688.85	.03%	.41
Claims and Indemnities	723,636.05	.01%	.13
Direct Benefits - Medical Care and Public Assistance	1,054,513,682.78	14.14%	192.98
Tuition and Scholarships	16,163,120.33	.22%	2.96
Grants to Counties, Cities and Civil Divisions	2,827,182,540.84	37.92%	517.40
Other Operating Expenses	181,867,929.43	2.44%	33.28
Extraordinary Expenditures	33,176.24	.00%	.01
Total Regular Operating Expenses	$ 4,294,472,387.41	57.60%	$ 785.92
Travel	$ 16,441,421.10	.22%	$ 3.01
Motor Vehicle Equipment Purchases	$ 13,231,826.35	.18%	$ 2.42
Publications and Printing	$ 9,914,666.86	.13%	$ 1.82
Equipment Purchases	$ 27,801,909.98	.37%	$ 5.09
Computer Charges	$ 55,574,302.32	.74%	$ 10.17
Real Estate Rentals	$ 27,608,528.08	.37%	$ 5.05
Telecommunications	$ 48,209,800.30	.65%	$ 8.82
Per Diem, Fees and Contracts			
Per Diem and Fees (*)	$ 93,541,719.01	1.25%	$ 17.12
Contracts	305,375,255.53	4.10%	55.89
Total Per Diem, Fees and Contracts	$ 398,916,974.54	5.35%	$ 73.01
Capital Outlay	$ 928,811,272.17	12.46%	$ 169.98
Authority Lease Rentals	$ 47,581,763.07	.64%	$ 8.71
Debt Service			
Principal Retirement	$ 112,300,000.00	1.51%	$ 20.55
Interest and Fiscal Charges	92,404,200.00	1.24%	16.91
Total Debt Service	$ 204,704,200.00	2.75%	$ 37.46
Total Governmental Costs	$ 7,111,988,366.05	95.39%	$ 1,301.55
Fund Balances Carried over from Prior Years as Funds Available	(-) 945,538,784.70	(-) 12.68%	(-) 173.04
Excess of Funds Available over Expenditures	1,627,744,029.31	21.83%	297.89
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	(-) 317,742.81	.00%	(-) .06
Proceeds of General Obligation Bonds	(-) 346,420,000.00	(-) 4.65%	(-) 63.40
Good Faith Deposit on Unissued Bonds	(-) 3,613,300.00	(-) .05%	(-) .66
Good Faith Deposit Received in Prior Year	2,767,400.00	.04%	.51
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds	8,715,024.15	.12%	1.59
	$ 7,455,324,992.00	100.00%	$ 1,364.38

(*) Includes Assessment and Collection Allowance to Outside Agencies in the amount of $57,428,722.89.

Note: 1980 Population 5,464,265

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

GENERAL FUND

YEAR ENDED JUNE 30, 1985

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

BALANCE SHEET

JUNE 30, 1985

ASSETS	GOVERNMENTAL FUND TYPE GENERAL
CURRENT ASSETS	
Investments	$ 1,152,302,616.96
LIABILITIES AND FUND EQUITY	
CURRENT LIABILITIES	
Cash Overdraft	$ 34,719,588.80
Undrawn Budget Allotments	743,017,674.41
Total Liabilities	$ 777,737,263.21
FUND EQUITY	
Fund Balances	
Reserved	
Designated for 1986 Appropriation to Department of Transportation (1)	$ 2,885,075.65
Designated for 1986 Appropriation to Peace Officer and Prosecutor Training Fund (2)	7,703,962.62
For Midyear Adjustment Reserve (3)	46,078,134.13
For Revenue Shortfall Reserve (4)	138,234,402.39
	$ 194,901,574.79
Unreserved	
Surplus	179,663,778.96
Total Fund Equity	$ 374,565,353.75
Total Liabilities and Fund Equity	$ 1,152,302,616.96

Notes: (1) The Reserved Fund Balance for 1986 appropriation to the Department of Transportation was determined by comparing the net Motor Fuel Tax collections for the year ended June 30, 1985, to the estimated Motor Fuel Tax collections budgeted for fiscal year ending June 30, 1986.

(2) The Reserved Fund Balance for 1986 appropriation to the Peace Officer and Prosecutor Training Fund was created by Act No. 451 of the 1983 Session of the General Assembly.

(3) The Reserved Fund Balance for Midyear Adjustment Reserve was created by Act No. 1423 of the 1982 Session of the General Assembly.

(4) The Reserved Fund Balance for Revenue Shortfall Reserve was created by Act No. 901 of the 1976 Session of the General Assembly in lieu of the Working Reserve Fund, which was abolished July 1, 1976.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 1985

	GOVERNMENTAL FUND TYPE GENERAL
FUND BALANCE JULY 1, 1984	
Reserved	
Designated for 1985 Appropriation to Department of Transportation	$ 4,680,789.80
Designated for 1985 Appropriation to Peace Officer and Prosecutor Training Fund	5,540,863.56
For Midyear Adjustment Reserve	40,106,021.73
For Revenue Shortfall Reserve	38,240,758.08
	$ 88,568,433.17
ADDITIONS	
Excess of Funds Available over Allotments	374,565,353.75
	$ 463,133,786.92
DEDUCTIONS	
Reserved Fund Balance Carried Over from Prior Year as Funds Available	$ 88,568,433.17
FUND BALANCE JUNE 30, 1985	
(To Balance Sheet)	$ 374,565,353.75

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

YEAR ENDED JUNE 30, 1985

		GOVERNMENTAL FUND TYPE GENERAL
FUNDS AVAILABLE		
REVENUES		
Remittance by Collecting Units of the State (Net)		$ 4,607,813,412.85
CARRY-OVER FROM PRIOR YEAR		
Transfer from Reserved Fund Balance		
Designated for 1985 Appropriation to Department of Transportation	$ 4,680,789.80	
Designated for 1985 Appropriation to Peace Officer and Prosecutor Training Fund	5,540,863.56	
For Midyear Adjustment Reserve	40,106,021.73	
For Revenue Shortfall Reserve	38,240,758.08	88,568,433.17
Total Funds Available		$ 4,696,381,846.02
EXPENDITURES		
ALLOTMENTS		
Legislative Appropriation to Spending Units		
For Fiscal Year Ended June 30, 1985		$ 4,364,827,675.00
Less: Current Year Funds Lapsed		15,986,011.00
Net Appropriation - Fiscal Year Ended June 30, 1985		$ 4,348,841,664.00
Less: Prior Year's Unreserved Fund Balance (Surplus) Lapsed		27,025,171.73
Net Allotments to Spending Units		$ 4,321,816,492.27
Excess of Funds Available over Allotments		374,565,353.75
		$ 4,696,381,846.02

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

- COMMENTS -

INTRODUCTION

This report covers all State revenue collections remitted to the Department of Administrative Services, Fiscal Division, and interest earned, revenue funds paid out, and transfers to the various State agencies for operating costs in the fiscal year ended June 30, 1985.

OTHER FUNDS HANDLED BY THE FISCAL DIVISION

Reported in separate audit reports are:

Department of Administrative Services, Fiscal Division, Debt Service Fund
Department of Administrative Services, Fiscal Division, Trust and Agency Accounts
State Aid Grants to Counties and to Incorporated Municipalities
State of Georgia General Obligation Debt Sinking Fund

FINANCIAL CONDITION

On June 30, 1985, the total assets of the General Fund of the Department of Administrative Services, Fiscal Division were $1,152,302,616.96 in investments. The total assets of $1,152,302,616.96 were pledged to fund a cash overdraft of $34,719,588.80 and undrawn budget allotments of $743,017,674.41 and to provide for reserved fund balance of $194,901,574.79 for the purposes shown on the Balance Sheet.

After providing for the liabilities and the reserved fund balance shown above, the Department of Administrative Services, Fiscal Division ended the year under review with an unreserved fund balance (surplus) of $179,663,778.96, which will be available for allotment as appropriated for the next fiscal year ending June 30, 1986.

RESERVED FUND BALANCE

DESIGNATION FOR 1986 APPROPRIATION TO DEPARTMENT OF TRANSPORTATION

During the year ended June 30, 1985, the Department of Administrative Services, Fiscal Division received net motor fuel taxes of $379,381,075.65 and interest earned on motor fuel tax funds invested of $44,807,000.00. Of the $424,188,075.65 total motor fuel tax revenues, $421,303,000.00 was appropriated to the Department of Transportation in the General Appropriations Act No. 755, approved April 10, 1985, for the fiscal year ending June 30, 1986. On June 30, 1985, the unappropriated balance of $2,885,075.65 was designated to be appropriated to the Department of Transportation during fiscal year 1986.

DESIGNATION FOR 1986 APPROPRIATION TO THE PEACE OFFICER AND PROSECUTOR TRAINING FUND

Act No. 451 of the 1983 Session of the General Assembly provides that "An amount equal to all funds remitted as provided in Code Section 15-21-74 in the immediately preceding year shall be appropriated to fund law enforcement or prosecutorial officers' training, or both, and activities incident thereto". During the year ended June 30, 1985, $7,703,962.62 was collected for this purpose, and a like amount is reserved for the 1986 appropriation.

MIDYEAR ADJUSTMENT RESERVE

Act No. 1423 of the 1982 Session of the General Assembly provides that "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to one percent of the net revenue collections of such fiscal year, to the extent that such surplus is available therefor, before provision has been made for the Revenue Shortfall Reserve". On June 30, 1985, the reserved fund balance for Midyear Adjustment Reserve was $46,078,134.13.

REVENUE SHORTFALL RESERVE

Act No. 901 of the 1976 Session of the General Assembly abolished the Working Reserve Fund of $30,000,000.00 at July 1, 1976, and created the Revenue Shortfall Reserve in lieu of the Working Reserve. The Act provides that "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to three percent of net revenue collections of such fiscal year to the extent that such surplus is available therefor". On June 30, 1985, the reserved fund balance for Revenue Shortfall Reserve was $138,234,402.39.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

- COMMENTS -

CURRENT FUNDED REVENUE

Revenue receipts remitted to the Fiscal Division by the various revenue collecting units of the State in the year ended June 30, 1985, amounted to $4,607,813,412.85.

These receipts are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1985	1984	1983
Revenue Receipts Various Revenue Collecting Units	$ 4,607,813,412.85	$ 4,010,602,172.90	$ 3,572,370,034.79

ALLOTMENTS TO SPENDING UNITS

Total revenues received by the Department of Administrative Services, Fiscal Division amounted to $4,607,813,412.85 in the fiscal year ended June 30, 1985. The total revenues of $4,607,813,412.85 and the reserved fund balance of $88,568,433.17 on hand at July 1, 1984, made a total of $4,696,381,846.02 available in the year under review. Net allotments to spending units were $4,321,816,492.27, and a fund balance of $374,565,353.75 remained at June 30, 1985. Of the $374,565,353.75 fund balance, the reserved fund balance was $194,901,574.79, consisting of designation for 1986 appropriation to the Department of Transportation of $2,885,075.65, designation for 1986 appropriation to the Peace Officer and Prosecutor Training Fund of $7,703,962.62, Midyear Adjustment Reserve of $46,078,134.13 and Revenue Shortfall Reserve of $138,234,402.39, and the unreserved fund balance (surplus) was $179,663,778.96 at June 30, 1985.

The net allotments to the various spending units are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1985	1984	1983
Net Allotments			
State Funds	$ 4,321,816,492.27	$ 3,931,273,022.88	$ 3,632,368,519.73
Federal Revenue Sharing Funds	.00	.00	1,080,986.18
	$ 4,321,816,492.27	$ 3,931,273,022.88	$ 3,633,449,505.91

STATE REVENUE COLLECTIONS

Net collections by the Department of Administrative Services, Fiscal Division as a revenue collecting agency in the year ended June 30, 1985, were $69,577,987.61 and consisted of $50.00 anonymous campaign contributions, $3,580.80 dividends on stock, $1,030,384.44 interest earned on custodial funds, $68,376,301.24 interest earned on State funds, $149,507.07 Local Government Investment Pool - cost of administration, $50.34 miscellaneous annual fee for license agreement, $6,510.00 proceeds from sale of stock, $9,449.60 settlement - Hill-Burton Grant, $384.06 telephone commissions and $1,770.06 State Farmers' Market Employees' Benefit Fund.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

SCHEDULE OF REVENUE COLLECTIONS BY DEPARTMENTS

YEAR ENDED JUNE 30, 1985

COLLECTING UNIT		
Administrative Services, Department of		
Fiscal Division	$ 69,577,987.61	
Properties Control Commission, State	5,121,771.52	
Property Disposal Unit, State	902,224.13	$ 75,601,983.26
Agriculture, Department of		4,286,333.94
Audits, Department of		185,122.93
Banking and Finance, Department of		4,154,717.02
Comptroller General		94,050,698.77
Conservation:		
Natural Resources, Department of	$ 11,709,208.36	
Soil and Water Conservation Committee, State	2,315.00	11,711,523.36
Education:		
Education, Department of	$ 11,740.00	
Regents of the University System of Georgia, Board of	246,200.62	257,940.62
Employees' Retirement System		1,450,000.00
General Assembly of Georgia		40,483.55
Governor, Office of the		17,341.20
Human Resources, Department of		11,950,356.88
Industry and Trade, Department of		123,672.46
Investigation, Georgia Bureau of		109,500.26
Judicial System:		
Supreme Court	$ 183,471.95	
Court of Appeals	53,149.05	236,621.00
Labor, Department of		1,121,301.24
Law, Department of		16,081.16
Medical Assistance, Department of		461,188.60
Offender Rehabilitation, Department of		507,058.59
Pardons and Paroles, Board of		115,301.74
Public Safety, Department of		11,616,142.20
Public Service Commission		2,645,405.00
Revenue, Department of		4,369,113,918.40
Secretary of State		13,336,168.87
Workers' Compensation, State Board of		4,704,551.80
		$ 4,607,813,412.85

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
YEAR ENDED JUNE 30, 1985

	APPROPRIATION FOR FISCAL YEAR 1985		
SPENDING UNIT	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	FUNDS LAPSED
Administrative Services, Department of			
Operations	$ 30,999,793.00	$ 154,250.00	
Debt Service Fund	.00		
Agriculture, Department of	27,431,009.00		
Audits, Department of	6,546,504.00		
Banking and Finance, Department of	3,971,176.00		$(-) 25,200.00
Community Affairs, Department of	26,218,697.00	1,011,649.00	(-) 16,876.00
Comptroller General, Office of	7,030,540.00		
Conservation:			
Forestry Commission, Georgia	24,981,354.00		
Natural Resources, Department of	52,767,891.00	571,484.00	(-) 60,180.00
Soil and Water Conservation Committee, State	808,554.00	26,332.00	(-) 36,355.00
Defense, Department of	3,932,464.00	56,351.00	
Education:			
Education, Department of			
"A" Education, Department of	1,650,362,844.00	178,000.00	(-) 9,819,621.00
"B" Institutions	17,669,388.00		
"C" Postsecondary Vocational Education, Board of	396,737.00		
Public School Employees' Retirement System	12,176,455.00		
Public Telecommunications Commission, Georgia	4,705,868.00		
Regents of the University System of Georgia, Board of			
"A" Resident Instruction and University System Institutions	607,537,801.00	12,400.00	
"B" Regents' Central Office	18,808,219.00		
Student Finance Commission, Georgia	15,801,523.00		(-) 357,746.00
Teachers' Retirement System	2,538,000.00		
Employees' Retirement System	10,467,714.00		
General Assembly of Georgia	17,273,334.00		
General Obligation Debt Sinking Fund, State of Georgia			
"A" Issued	105,659,225.00		(-) 493,647.00
"B" New	44,916,050.00		(-) 30,930.00
Governor, Office of the			
"A" Governor's Office	2,793,275.00	124,966.00	
"A" Governor's Emergency Fund	2,515,000.00	(-) 2,515,000.00	
"B" Planning and Budget, Office of	3,787,917.00		
"C" Units Attached for Administrative Purposes Only	4,252,051.00	115,446.00	
Grants, State Aid:			
To Counties	12,567,013.00		
To Municipalities	11,567,000.00		
Human Resources, Department of			
"A" Departmental Operations	267,302,190.00	195,822.00	(-) 3,144,741.00
"B" Health Planning and Development, State	562,564.00		
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	314,186,963.00	22,500.00	(-) 1,443,738.00
Industry and Trade, Department of	11,912,876.00	12,500.00	(-) 40,798.00
Investigation, Georgia Bureau of	21,620,785.00		
Judicial System:			
Supreme Court	3,072,016.00		
Appellate Court Reports			
Court of Appeals	3,337,970.00		
Superior Courts	25,583,822.00		
Judicial Administrative Districts, Georgia			
Continuing Judicial Education, Institute of	263,924.00		
Judicial Council	553,148.00	1,000.00	
Administrative Office of the Courts			
Judicial Qualifications Commission	101,168.00		
Juvenile Court Judges, Council of	129,968.00	15,000.00	
Labor, Department of			
Operations	4,075,320.00		
"A" Inspection Division			
"B" Basic Employment, Food Stamps, Work Incentive, Correctional Services, Comprehensive Employment and Training and Job Training Partnership			
Law, Department of	5,207,165.00		
Medical Assistance, Department of	230,404,700.00		
Offender Rehabilitation, Department of			
"A" Departmental Operations	22,615,847.00		
"B" Correctional Institutions, Transitional Centers, and Support	134,900,744.00		
"E" Probation Field Operations	27,360,875.00	5,000.00	
Pardons and Paroles, Board of	11,514,918.00	5,800.00	
Personnel Board, State - Merit System of Personnel Administration		2,500.00	
Public Safety, Department of	59,001,139.00		
Public Service Commission	5,012,870.00		(-) 221,992.00
Revenue, Department of			
Operations	44,112,520.00		(-) 109,187.00
Loans to Counties - Property Tax Reevaluation			
Grants to Counties - Property Tax Reevaluation			
Secretary of State			
"A" Secretary of State	15,416,695.00	4,000.00	
"B" Real Estate Commission	987,065.00		

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
YEAR ENDED JUNE 30, 1985

NET APPROPRIATION	BALANCE DUE SPENDING UNIT JULY 1, 1984	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1985
$ 31,154,043.00	$ 80,000.00	$(-) 30,419,805.56			$(-) 573,620.31	$ 240,617.13
.00	26,980.00					26,980.00
27,431,009.00	226,545.00	(-) 26.892,817.82			(-) 261,461.45	503,274.73
6,546,504.00		(-) 6,225,075.07		$ 229,457.61	(-) 229,457.61	321,428.93
3,945,976.00	11,948.29	(-) 3,813,000.00		7,996.68	(-) 7,996.68	144,924.29
27,213,470.00	757,719.00	(-) 7,078,462.27		97,759.70	(-) 97,759.70	20,892,726.73
7,030,540.00	343,026.28	(-) 6,496,883.12		152,121.11	(-) 152,121.11	876,683.16
24,981,354.00	2,417,729.30	(-) 24,301,000.00			(-) 56,408.76	3,041,674.54
53,279,195.00	22,357,548.68	(-) 49,882,558.40		88,519.59	(-) 88,519.59	25,754,185.28
798,531.00	95,228.65	(-) 779,500.00			(-) 4,380.09	109,879.56
3,988,815.00	10,000.00	(-) 3,574,572.18		66,284.36	(-) 66,284.36	424,242.82
1,640,721,223.00	22,841,947.08	(-)1,632,554,592.31			(-) 2,370,382.79	28,638,194.98
17,669,388.00	4,093,224.66	(-) 20,953,070.28			(-) 162,548.90	646,993.48
396,737.00	48,471.00	(-) 185,162.95			(-) 1,927.48	258,117.57
12,176,455.00	.50	(-) 12,176,455.00				.50
4,705,868.00	88,739.00	(-) 4,593,313.00		5,213.22	(-) 5,213.22	201,294.00
607,550,201.00	33,224,976.00	(-) 608,249,789.35			24,832.35	32,550,220.00
18,808,219.00	135,458.00	(-) 18,097,306.59		359,864.70	(-) 384,697.05	821,538.06
15,443,777.00	95,000.00	(-) 15,246,042.00		28,773.77	(-) 28,773.77	292,735.00
2,538,000.00		(-) 2,538,000.00		55,489.38	(-) 55,489.38	.00
10,467,714.00		(-) 10,467,714.00				.00
17,273,334.00	3,063,297.00	(-) 16,497,799.04			(-) 1,194,275.00	2,644,556.96
105,165,578.00	.22	(-) 105,165,577.98				.24
44,885,120.00		(-) 40,357,120.00				4,528,000.00
2,918,241.00		(-) 2,759,407.96		9,910.38	(-) 9,910.38	158,833.04
.00						.00
3,787,917.00	139,419.00	(-) 3,857,665.78		33,966.70	(-) 33,966.70	69,670.22
4,367,497.00	38,565.00	(-) 4,357,890.00		27,285.86	(-) 27,285.86	48,172.00
12,567,013.00	2,329,245.73	(-) 14,896,258.73				.00
11,567,000.00	3.24	(-) 11,567,003.24				.00
264,353,271.00	801,323.00	(-) 263,707,389.19			(-) 1,447,204.81	.00
562,564.00		(-) 475,598.50			(-) 289.50	86,676.00
312,765,725.00	3,484,170.00	(-) 312,647,289.75			(-) 2,015,677.25	1,586,928.00
11,884,578.00	887,927.74	(-) 12,568,917.38			(-) 95,189.83	108,398.53
21,620,785.00		(-) 21,224,505.79		159,262.10	(-) 159,262.10	396,279.21
3,072,016.00		(-) 3,072,016.00		33,268.99	(-) 33,268.99	.00
				35,708.28	(-) 35,708.28	.00
3,337,970.00		(-) 3,335,146.20			(-) 2,050.00	773.80
25,583,882.00	779,308.04	(-) 25,129,347.78			(-) 863,901.59	369,940.67
				476.09	(-) 476.09	.00
263,924.00		(-) 241,923.00				22,001.00
554,148.00		(-) 522,138.65				32,009.35
				10,377.93	(-) 10,377.93	.00
101,168.00		(-) 92,730.00		8,690.82	(-) 8,690.82	8,438.00
144,968.00		(-) 131,964.00		.01	(-) .01	13,004.00
4,075,320.00		(-) 3,989,298.92				86,021.08
				27,955.63	(-) 27,955.63	.00
	202,832.00	(-) 202,832.00		101,257.67	(-) 101,257.67	.00
5,207,165.00		(-) 5,207,165.00		9,756.50	(-) 9,756.50	.00
230,404,700.00	12,786,131.82	(-) 204,940,497.50			(-)13,712,587.27	24,537,747.05
22,615,847.00	281,000.00	(-) 21,085,793.00		189,957.72	(-) 189,957.72	1,811,054.00
134,900,744.00	1,713,000.00	(-) 127,218,300.00		676,214.43	(-) 676,214.43	9,395,444.00
27,365,875.00		(-) 25,197,500.00		56,966.53	(-) 56,966.53	2,168,375.00
11,520,718.00		(-) 10,960,809.00		42,833.39	(-) 42,833.39	559,909.00
2,500.00						2,500.00
59,001,139.00	1,569,307.65	(-) 57,965,832.69				2,604,613.96
4,790,878.00	28,791.00	(-) 4,124,244.07		74,101.06	(-) 74,101.06	695,424.93
44,003,333.00	2,404,483.73	(-) 40,616,328.63		12,034.69	(-) 787,169.47	5,016,353.32
	120,641.67				(-) 120,641.67	.00
	24,760.00				(-) 24,760.00	.00
15,420,695.00		(-) 14,625,936.19		75,469.26	(-) 75,469.26	794,758.81
987,065.00		(-) 911,870.00		33,327.15	(-) 33,327.15	75,195.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
YEAR ENDED JUNE 30, 1985

	APPROPRIATION FOR FISCAL YEAR 1985		
SPENDING UNIT continued	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	FUNDS LAPSED
Transportation, Department of			
Operations	$ 394,763,776.80		
Special Appropriations	12,244,027.20		$(-) 185,000.00
Grants from Federal Government			
Veterans Service, State Department of	13,205,345.00		
Workers' Compensation, State Board of	4,893,818.00		
	$4,364,827,675.00	$ .00	$(-)15,986,011.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
YEAR ENDED JUNE 30, 1985

NET APPROPRIATION	BALANCE DUE SPENDING UNIT JULY 1, 1984	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1985
$ 394,763,776.80	$404,833,425.23	$(-) 294,850,000.00		$ 534,532.03	$(-) 534,532.03	$504,747,202.03
12,059,027.20	957,076.72	(-) 1,150,000.00				11,866,103.92
	156,343,198.81	(-) 418,500,000.00	$314,351,675.93			52,194,874.74
13,205,345.00		(-) 12,579,653.68		20,766.06	(-) 20,766.06	625,691.32
4,893,818.00		(-) 4,799,672.68			(-) 77,130.85	17,014.47
$4,348,841,664.00	$679,642,449.04	$(-)4,576,058,542.23	$314,351,675.93	$3,265,599.40	$(-)27,025,171.73	$743,017,674.41

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
OF
ALL STATE SPENDING UNITS, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BALANCE SHEET OF ALL STATE SPENDING UNITS
EXCLUDING UNITS OF THE UNIVERSITY SYSTEM
BUDGET FUNDS
JUNE 30, 1985

ASSETS

CURRENT ASSETS		
Cash on Hand and in Banks		$ 134,784,880.62
Accounts Receivable		2,061,308,473.01
Inventories		14,022,429.02
Other Current Assets		570,979.04
Total Assets		$ 2,210,686,761.69

LIABILITIES AND FUND EQUITY

CURRENT LIABILITIES		$ 1,264,356,751.63
FUND EQUITY		
Fund Balances		
Reserved		$ 929,318,230.50
Unreserved		
Surplus		
Balance July 1, 1984 due to Revenue Shortfall Reserve	$ 26,707,428.92	
Excess of Funds Available over Expenditures For the Year Ended June 30, 1985	732,406,060.63	
Prior Year's Adjustments and Increases, Decreases in Fund Balance	(-) 715,076,538.26	
Prior Year's Unreserved Funds Lapsed to Department of Administrative Services, Fiscal Division	(-) 27,025,171.73	
Balance June 30, 1985		17,011,779.56
Total Fund Equity		$ 946,330,010.06
Total Liabilities and Fund Equity		$ 2,210,686,761.69

Notes: Receivables due to the Department of Administrative Services from State Spending Units for services rendered and the corresponding payables in the amount of $5,925,886.6[illegible] have been eliminated from the above Balance Sheet.

The above Balance Sheet does not include Fixed Assets.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
BY SPENDING UNITS

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1985

	ASSETS		
	CURRENT ASSETS		
SPENDING UNIT	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES
Administrative Services, Department of	$ 1,286,144.77	$ 7,214,691.63	$ 1,727,794.13
Agriculture, Department of	.00	1,141,747.89	.00
Audits, Department of	.00	433,153.74	.00
Banking and Finance, Department of	.00	144,924.29	.00
Boxing Commission, State	.00	.00	.00
Community Affairs, Department of	.00	98,951,705.60	.00
Comptroller General	.00	914,785.33	.00
Conservation:			
Forestry Commission, Georgia	.00	3,318,390.72	442,198.72
Natural Resources, Department of	.00	27,989,330.52	343,944.11
Soil and Water Conservation Committee, State	856.73	121,801.56	.00
Defense, Department of	.00	765,164.47	39,107.49
Education:			
Education, Department of			
"A" Education, Department of	.00	56,563,865.73	84,116.63
"B" Institutions	.00	797,878.14	.00
"C" Postsecondary Vocational Education, Board of	.00	358,801.47	.00
Public School Employees' Retirement System - Expense Fund (*)	.00	.50	.00
Public Telecommunications Commission, Georgia	.00	803,645.45	.00
Regents of the University System of Georgia, Board of			
"A" Resident Instruction and University System Institutions	.00	32,550,220.00	.00
"B" Regents' Central Office	75,847.91	821,538.06	.00
Student Finance Commission, Georgia	104,876.79	336,862.75	.00
Teachers' Retirement System - Expense Fund (*)	15,627.12	33,327.91	.00
Employees' Retirement System - Administrative Expense Fund (*)	.00	.00	.00
Financing and Investment Commission, Georgia State	11,601.54	88.25	.00
General Assembly of Georgia	592,606.00	2,645,156.96	.00
General Obligation Debt Sinking Fund, State of Georgia			
"A" General Obligation Debt Sinking Fund, State of Georgia (Issued)	.00	.24	.00
"B" General Obligation Debt Sinking Fund, State of Georgia (New)	.00	4,528,000.00	.00
Governor, Office of the			
"A" Governor's Office	(-) 112,985.54	212,315.58	.00
"A" Governor's Emergency Fund	.00	.00	.00
"B" Planning and Budget, Office of	242,663.07	72,605.12	.00
"C" Units Attached for Administrative Purposes Only	1,978,971.36	1,021,418.73	.00
Grants, State Aid:			
To Counties	.00	.00	.00
To Municipalities	.00	.00	.00
Human Resources, Department of			
"A" Departmental Operations	.00	75,611,752.68	1,172,190.61
"B" Health Planning and Development, State	.00	86,844.21	.00
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	.00	30,982,686.31	3,000,244.51
Industry and Trade, Department of	433,829.44	116,543.06	.00
Investigation, Georgia Bureau of	58,886.19	517,845.42	.00
Judicial System:			
Supreme Court	276,581.27	.00	.00
Court of Appeals	38,897.09	4,473.44	.00
Superior Courts	128,961.55	393,784.96	.00
Continuing Judicial Education, Institute of	.00	26,336.76	.00
Judicial Council	.00	32,009.35	.00
Judicial Qualifications Commission	10,451.28	8,438.00	.00
Juvenile Court Judges, Council of	.00	68,757.81	.00
Labor, Department of	764,856.44	4,845,725.35	265,125.26
Law, Department of	69,172.29	302,635.74	.00
Medical Assistance, Department of	.00	77,434,056.98	.00
Offender Rehabilitation, Department of			
"A" Departmental Operations	.00	1,812,819.12	.00
"B" Correctional Institutions, Transitional Centers, and Support	.00	12,274,914.55	.00
"E" Probation Field Operations	.00	2,168,375.00	.00
Pardons and Paroles, Board of	.00	559,909.00	.00
Personnel Board, State - Merit System of Personnel Administration	125,182,437.86	1,785,269.60	.00
Public Safety, Department of	.00	2,807,624.58	.00
Public Service Commission	.00	833,482.42	.00
Revenue, Department of	.00	5,065,858.13	20,771.67
Secretary of State			
"A" Secretary of State	.00	842,940.26	.00
"B" Real Estate Commission	.00	75,195.00	.00

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1985

		LIABILITIES AND FUND EQUITY			
			FUND EQUITY		TOTAL LIABILITIES AND FUND EQUITY
OTHER ASSETS	TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCE	UNRESERVED FUND BALANCE SURPLUS	
$ .00	$ 10,228,630.59	$ 5,404,447.65	$ 3,110,762.74	$ 1,713,420.20	$ 10,228,630.59
.00	1,141,747.89	1,003,713.15	1,340.40	136,694.34	1,141,747.89
.00	433,153.74	307,740.23	.00	125,413.51	433,153.74
.00	144,924.29	120,173.06	.00	24,751.23	144,924.29
.00	.00	2,577.12	.00	(-) 2,577.12	.00
.00	98,951,705.60	98,873,010.95	920.01	77,774.64	98,951,705.60
.00	914,785.33	300,341.13	161,804.95	452,639.25	914,785.33
.00	3,760,589.44	2,508,174.01	442,199.00	810,216.43	3,760,589.44
.00	28,333,274.63	26,479,528.09	1,396,277.41	457,469.13	28,333,274.63
.00	122,658.29	119,028.25	.00	3,630.04	122,658.29
.00	804,271.96	703,318.69	87,929.59	13,023.68	804,271.96
209.00	56,648,191.36	54,804,393.63	151,766.27	1,692,031.46	56,648,191.36
.00	797,878.14	85,080.29	17,442.74	695,355.11	797,878.14
.00	358,801.47	181,492.54	.00	177,308.93	358,801.47
.00	.50	.00	.00	.50	.50
.00	803,645.45	800,773.67	2,871.78	.00	803,645.45
.00	32,550,220.00	32,494,879.00	.00	55,341.00	32,550,220.00
.00	897,385.97	74,668.20	.00	822,717.77	897,385.97
.00	441,739.54	411,188.62	.00	30,550.92	441,739.54
.00	48,955.03	32,529.00	15,627.12	798.91	48,955.03
.00	.00	.00	.00	.00	.00
.00	11,689.79	.00	11,689.79	.00	11,689.79
.00	3,237,762.96	48,514.00	2,257,210.00	932,038.96	3,237,762.96
.00	.24	.24	.00	.00	.24
.00	4,528,000.00	4,528,000.00	.00	.00	4,528,000.00
.00	99,330.04	76,704.84	5,677.53	16,947.67	99,330.04
.00	.00	.00	.00	.00	.00
.00	315,268.19	195,026.72	35,873.11	84,368.36	315,268.19
.00	3,000,390.09	1,127,795.59	1,749,572.38	123,022.12	3,000,390.09
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
398,316.57	77,182,259.86	72,777,995.08	3,016,564.10	1,387,700.68	77,182,259.86
7,236.00	94,080.21	93,457.26	.00	622.95	94,080.21
39,108.92	34,022,039.74	27,635,045.93	4,148,182.16	2,238,811.65	34,022,039.74
.00	550,372.50	438,769.05	.00	111,603.45	550,372.50
.00	576,731.61	303,105.73	128,317.86	145,308.02	576,731.61
13,036.20	289,617.47	29,676.47	375.00	259,566.00	289,617.47
31,113.58	74,484.11	5,453.59	.00	69,030.52	74,484.11
.00	522,746.51	198,996.70	.00	323,749.81	522,746.51
.00	26,336.76	23,795.30	.00	2,541.46	26,336.76
.00	32,009.35	31,839.28	.00	170.07	32,009.35
.00	18,889.28	2,123.39	.00	16,765.89	18,889.28
.00	68,757.81	58,833.53	9,924.28	.00	68,757.81
.00	5,875,707.05	2,454,091.48	3,286,580.61	135,034.96	5,875,707.05
.00	371,808.03	353,403.23	.00	18,404.80	371,808.03
.00	77,434,056.98	15,169,511.84	62,196,372.26	68,172.88	77,434,056.98
.00	1,812,819.12	1,512,346.00	.00	300,473.12	1,812,819.12
.00	12,274,914.55	11,154,431.54	93,925.78	1,026,557.23	12,274,914.55
.00	2,168,375.00	1,751,855.17	.00	416,519.83	2,168,375.00
.00	559,909.00	413,660.75	.00	146,248.25	559,909.00
.00	126,967,707.46	5,991,189.54	120,976,517.92	.00	126,967,707.46
44,793.40	2,852,417.98	2,400,544.53	164,264.93	287,608.52	2,852,417.98
.00	833,482.42	743,365.33	.00	90,117.09	833,482.42
37,165.37	5,123,795.17	4,406,199.35	38,034.70	679,561.12	5,123,795.17
.00	842,940.26	686,407.05	36,789.10	119,744.11	842,940.26
.00	75,195.00	41,723.42	.00	33,471.58	75,195.00

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1985

			ASSETS
		CURRENT ASSETS	
SPENDING UNIT	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES
Sports Hall of Fame Board, Georgia	$ .00	$ .00	$ .00
Subsequent Injury Trust Fund	.00	.00	.00
Transportation, Department of	3,622,060.44	1,605,448,397.56	6,926,935.89
Veterans Service, State Department of	.00	1,369,040.71	.00
Workers' Compensation, State Board of	2,537.02	17,222.97	.00
	$ 134,784,880.62	$ 2,067,234,359.67	$ 14,022,429.02

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the agencies.

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1985

		LIABILITIES AND FUND EQUITY			
			FUND EQUITY		
OTHER ASSETS	TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCE	UNRESERVED FUND BALANCE SURPLUS	TOTAL LIABILITIES AND FUND EQUITY
$ .00	$ .00	$ .00	$ .00	$ .00	$ .00
.00	.00	.00	.00	.00	.00
.00	615,997,393.89	889,702,180.92	725,773,416.98	521,795.99	1,615,997,393.89
.00	1,369,040.71	1,218,889.82	.00	150,150.89	1,369,040.71
.00	19,759.99	648.34	.00	19,111.65	19,759.99
$ 570,979.04	$ 2,216,612,648.35	$ 1,270,282,638.29	$ 929,318,230.50	$ 17,011,779.56	$ 2,216,612,648.35

STATE UNITS

BUDGET FUNDS

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

SPENDING UNIT	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Administrative Services, Department of		
Reserved	$ 2,995,343.28	$ .00
Unreserved (Surplus)	573,620.31	2,718,272.68
Agriculture, Department of		
Reserved	5,302.25	.00
Unreserved (Surplus)	261,461.45	133,668.85
Audits, Department of		
Reserved	.00	.00
Unreserved (Surplus)	229,457.61	125,413.51
Banking and Finance, Department of		
Reserved	.00	.00
Unreserved (Surplus)	7,996.68	22,550.04
Boxing Commission, State		
Reserved	.00	.00
Unreserved (Surplus)	.00	(-) 2,577.12
Community Affairs, Department of		
Reserved	17,052.88	.00
Unreserved (Surplus)	97,759.70	79,525.63
Comptroller General		
Reserved	.00	.00
Unreserved (Surplus)	152,121.11	601,554.40
Conservation:		
Forestry Commission, Georgia		
Reserved	635,478.48	.00
Unreserved (Surplus)	56,408.76	748,817.99
Natural Resources, Department of		
Reserved	1,605,956.25	.00
Unreserved (Surplus)	87,573.24	1,597,606.31
Soil and Water Conservation Committee, State		
Reserved	119.79	.00
Unreserved (Surplus)	4,380.09	2,080.11
Defense, Department of		
Reserved	91,053.80	.00
Unreserved (Surplus)	66,284.36	62,643.65
Education:		
Education, Department of		
"A" Education, Department of		
Reserved	1,395,598.28	.00
Unreserved (Surplus)	2,370,382.79	(-) 4,210,769.67
"B" Institutions		
Reserved	2,151.99	.00
Unreserved (Surplus)	162,548.90	677,151.13
"C" Postsecondary Vocational Education, Board of		
Reserved	.00	.00
Unreserved (Surplus)	1,927.48	177,308.93
Public School Employees' Retirement System - Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.50	.00
Public Telecommunications Commission, Georgia		
Reserved	45,779.15	.00
Unreserved (Surplus)	5,213.22	5,967.68
Regents of the University System of Georgia, Board of		
"A" Resident Instruction and University System Institutions		
Reserved	11,606.00	.00
Unreserved (Surplus)	(-) 181,229.98	55,341.00
"B" Regents' Central Office		
Reserved	.00	.00
Unreserved (Surplus)	381,734.08	808,403.18
Student Finance Commission, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	28,773.77	30,357.66
Teachers' Retirement System - Expense Fund (*)		
Reserved	12,815.21	.00
Unreserved (Surplus)	55,489.38	16,426.03
Employees' Retirement System - Administrative Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Financing and Investment Commission, Georgia State		
Reserved	18,678.61	.00
Unreserved (Surplus)	.00	11,689.79
General Assembly of Georgia		
Reserved	1,678,638.00	.00
Unreserved (Surplus)	1,194,275.00	3,189,248.96
General Obligation Debt Sinking Fund, State of Georgia		
"A" General Obligation Debt Sinking Fund, State of Georgia (Issued)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
"B" General Obligation Debt Sinking Fund, State of Georgia (New)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1985
$ 115,419.46	$ .00	$ 3,110,762.74
(-) 1,004,852.48	(-) 573,620.31	1,713,420.20
(-) 3,961.85	.00	1,340.40
3,025.49	(-) 261,461.45	136,694.34
.00	.00	.00
.00	(-) 229,457.61	125,413.51
.00	.00	.00
2,201.19	(-) 7,996.68	24,751.23
.00	.00	.00
.00	.00	(-) 2,577.12
(-) 16,132.87	.00	920.01
(-) 1,750.99	(-) 97,759.70	77,774.64
161,804.95	.00	161,804.95
(-) 148,915.15	(-) 152,121.11	452,639.25
(-) 193,279.48	.00	442,199.00
61,398.44	(-) 56,408.76	810,216.43
(-) 209,678.84	.00	1,396,277.41
(-) 1,139,190.83	(-) 88,519.59	457,469.13
(-) 119.79	.00	.00
1,549.93	(-) 4,380.09	3,630.04
(-) 3,724.21	.00	87,929.59
(-) 49,619.97	(-) 66,284.36	13,023.68
(-) 1,243,832.01	.00	151,766.27
5,902,801.13	(-) 2,370,382.79	1,692,031.46
15,290.75	.00	17,442.74
18,203.98	(-) 162,548.90	695,355.11
.00	.00	.00
.00	(-) 1,927.48	177,308.93
.00	.00	.00
.00	.00	.50
(-) 42,907.37	.00	2,871.78
(-) 5,967.68	(-) 5,213.22	.00
(-) 11,606.00	.00	.00
181,229.98	.00	55,341.00
.00	.00	.00
(-) 7,554.79	(-) 359,864.70	822,717.77
.00	.00	.00
193.26	(-) 28,773.77	30,550.92
2,811.91	.00	15,627.12
(-) 15,627.12	(-) 55,489.38	798.91
.00	.00	.00
.00	.00	.00
(-) 6,988.82	.00	11,689.79
(-) 11,689.79	.00	.00
578,572.00	.00	2,257,210.00
(-) 2,257,210.00	(-) 1,194,275.00	932,038.96
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

SPENDING UNIT	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Governor, Office of the		
"A" Governor's Office		
Reserved	$ 12,490.26	$ .00
Unreserved (Surplus)	9,910.38	26,673.30
"A" Governor's Emergency Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
"B" Planning and Budget, Office of		
Reserved	17,110.07	.00
Unreserved (Surplus)	33,966.70	118,533.06
"C" Units Attached for Administrative Purposes Only		
Reserved	3,696,429.15	.00
Unreserved (Surplus)	27,285.86	1,870,013.07
Grants, State Aid:		
To Counties		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
To Municipalities		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Human Resources, Department of		
"A" Departmental Operations		
Reserved	7,614,945.04	.00
Unreserved (Surplus)	1,447,204.81	1,123,410.97
"B" Health Planning and Development, State		
Reserved	.00	.00
Unreserved (Surplus)	289.50	(-) 331.12
"C" Community Mental Health/Mental Retardation Youth Services and Institutions		
Reserved	4,109,840.97	.00
Unreserved (Surplus)	2,015,677.25	6,414,834.66
Industry and Trade, Department of		
Reserved	.00	.00
Unreserved (Surplus)	95,189.83	84,816.52
Investigation, Georgia Bureau of		
Reserved	23,945.52	.00
Unreserved (Surplus)	159,262.10	262,388.24
Judicial System:		
Supreme Court		
Reserved	.00	.00
Unreserved (Surplus)	68,977.2	259,614.70
Court of Appeals		
Reserved	.00	.00
Unreserved (Surplus)	2,050.00	69,030.52
Superior Courts		
Reserved	.00	.00
Unreserved (Surplus)	864,377.68	318,445.83
Continuing Judicial Education, Institute of		
Reserved	.00	.00
Unreserved (Surplus)	.00	2.83
Judicial Council		
Reserved	.00	.00
Unreserved (Surplus)	10,377.93	170.07
Judicial Qualifications Commission		
Reserved	.00	.00
Unreserved (Surplus)	8,690.82	16,407.89
Juvenile Court Judges, Council of		
Reserved	.00	.00
Unreserved (Surplus)	.01	9,924.28
Labor, Department of		
Reserved	2,299,600.82	.00
Unreserved (Surplus)	129,213.30	204,054.25
Law, Department of		
Reserved	.00	.00
Unreserved (Surplus)	9,756.50	17,089.36
Medical Assistance, Department of		
Reserved	40,895,354.71	.00
Unreserved (Surplus)	13,712,587.27	53,538,358.40
Offender Rehabilitation, Department of		
"A" Departmental Operations		
Reserved	.00	.00
Unreserved (Surplus)	189,957.72	272,544.07
"B" Correctional Institutions, Transitional Centers, and Support		
Reserved	72,566.24	.00
Unreserved (Surplus)	676,214.43	1,011,393.90
"E" Probation Field Operations		
Reserved	.00	.00
Unreserved (Surplus)	56,966.53	414,707.8[illegible]
Pardons and Paroles, Board of		
Reserved	.00	.00
Unreserved (Surplus)	42,833.39	144,340.14

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1985
$(-) 6,812.73	$ .00	$ 5,677.53
(-) 9,725.63	(-) 9,910.38	16,947.67
.00	.00	.00
.00	.00	.00
18,763.04	.00	35,873.11
(-) 34,164.70	(-) 33,966.70	84,368.36
(-) 1,946,856.77	.00	1,749,572.38
(-) 1,746,990.95	(-) 27,285.86	123,022.12
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
(-) 4,598,380.94	.00	3,016,564.10
264,289.71	(-) 1,447,204.81	1,387,700.68
.00	.00	.00
954.07	(-) 289.50	622.95
38,341.19	.00	4,148,182.16
(-) 4,176,023.01	(-) 2,015,677.25	2,238,811.65
.00	.00	.00
26,786.93	(-) 95,189.83	111,603.45
104,372.34	.00	128,317.86
(-) 117,080.22	(-) 159,262.10	145,308.02
375.00	.00	375.00
(-) 48.70	(-) 68,977.27	259,566.00
.00	.00	.00
.00	(-) 2,050.00	69,030.52
.00	.00	.00
5,303.98	(-) 864,377.68	323,749.81
.00	.00	.00
2,538.63	.00	2,541.46
.00	.00	.00
.00	(-) 10,377.93	170.07
.00	.00	.00
358.00	(-) 8,690.82	16,765.89
9,924.28	.00	9,924.28
(-) 9,924.28	(-) .01	.00
986,979.79	.00	3,286,580.61
(-) 69,019.29	(-) 129,213.30	135,034.96
.00	.00	.00
1,315.44	(-) 9,756.50	18,404.80
21,301,017.55	.00	62,196,372.26
(-) 53,470,185.52	(-) 13,712,587.27	68,172.88
.00	.00	.00
27,929.05	(-) 189,957.72	300,473.12
21,359.54	.00	93,925.78
15,163.33	(-) 676,214.43	1,026,557.23
.00	.00	.00
1,811.99	(-) 56,966.53	416,519.83
.00	.00	.00
1,908.11	(-) 42,833.39	146,248.25

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

SPENDING UNIT	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Personnel Board, State - Merit System of Personnel Administration		
Reserved	$ 83,799,668.15	$ .00
Unreserved (Surplus)	.00	120,970,543.63
Public Safety, Department of		
Reserved	851,712.57	.00
Unreserved (Surplus)	.00	489,842.53
Public Service Commission		
Reserved	.00	.00
Unreserved (Surplus)	74,101.06	89,664.73
Revenue, Department of		
Reserved	24,069.39	.00
Unreserved (Surplus)	775,134.78	658,367.45
Secretary of State		
"A" Secretary of State		
Reserved	.00	.00
Unreserved (Surplus)	75,469.26	138,279.14
"B" Real Estate Commission		
Reserved	.00	.00
Unreserved (Surplus)	33,327.15	33,148.49
Sports Hall of Fame Board, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Subsequent Injury Trust Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Transportation, Department of		
Reserved	361,989,103.80	.00
Unreserved (Surplus)	534,532.03	536,829,848.60
Veterans Service, State Department of		
Reserved	.00	.00
Unreserved (Surplus)	20,766.06	150,150.89
Workers' Compensation, State Board of		
Reserved	.00	.00
Unreserved (Surplus)	77,130.85	19,111.65
	$ 540,630,439.58	$ 732,406,060.63

SUMMARY

Reserved	$ 513,923,010.66	$ .00
Unreserved (Surplus)	26,707,428.92	732,406,060.63
	$ 540,630,439.58	$ 732,406,060.63

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1985
$ 37,176,849.77	$ .00	$ 120,976,517.92
(-)120,970,543.63	.00	.00
(-) 687,447.64	.00	164,264.93
(-) 202,234.01	.00	287,608.52
.00	.00	.00
452.36	(-) 74,101.06	90,117.09
13,965.31	.00	38,034.70
178,630.03	(-) 932,571.14	679,561.12
36,789.10	.00	36,789.10
(-) 18,535.03	(-) 75,469.26	119,744.11
.00	.00	.00
323.09	(-) 33,327.15	33,471.58
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
363,784,313.18	.00	725,773,416.98
(-)536,308,052.61	(-) 534,532.03	521,795.99
.00	.00	.00
.00	(-) 20,766.06	150,150.89
.00	.00	.00
.00	(-) 77,130.85	19,111.65
$(-)1299,681,318.42	$(-) 27,025,171.73	$ 946,330,010.06

$ 415,395,219.84	$ .00	$ 929,318,230.50
(-)715,076,538.26	(-) 27,025,171.73	17,011,779.56
$(-)1299,681,318.42	$(-) 27,025,171.73	$ 946,330,010.06

STATE UNITS

BUDGET FUNDS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF

ALL STATE SPENDING UNITS, EXCLUDING

UNITS OF THE UNIVERSITY SYSTEM

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

FUNDS AVAILABLE

REVENUES			
APPROPRIATION ALLOTMENTS			
General Appropriations		$4,302,000,000.00	
Amended Appropriations		50,327,675.00	
Supplementary Appropriations		12,500,000.00	
		$4,364,827,675.00	
Less: Lapsed Funds		15,986,011.00	$4,348,841,664.00
FEDERAL FUNDS			
Grants from U. S. Government			2,023,044,547.86
COUNTIES AND CITIES			
Grants from Counties and Cities			8,028,824.28
DEPARTMENTAL FUNDS			
Taxes		$ 57,428,722.89	
Donations		107,112.65	
Interest Earned		12,807,890.33	
Contributions from Public Trust Funds		5,193,906.13	
Earnings from Services		677,204,664.94	752,742,296.94
Total Revenues			$7,132,657,333.08
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance			499,989,172.52
Total Funds Available			$7,632,646,505.60

EXPENDITURES

PERSONAL SERVICES			
Salaries and Wages		$ 796,721,227.36	
Employer's Contributions for:			
F.I.C.A.	$ 52,750,984.71		
Retirement	132,026,269.12		
Health Insurance	43,747,028.81		
Personal Liability Insurance	1,075,200.01		
Unemployment Compensation Insurance	1,358,789.69		
Workers' Compensation	6,574,641.20		
Assessments by Merit System	4,323,192.36	241,856,105.90	$1,038,577,333.26
REGULAR OPERATING EXPENSES			
Motor Vehicle Expenses		$ 26,938,197.32	
Supplies and Materials		90,011,652.14	
Repairs and Maintenance		17,085,301.65	
Utilities		6,097,236.00	
Lease/Purchase of Equipment		1,438,998.37	
Rents (Other Than Real Estate)		5,141,234.45	
Insurance and Bonding		2,221,133.85	
Claims and Indemnities		22,777.55	
Direct Benefits - Medical Care and Public Assistance		63,928,006.84	
Tuition and Scholarships		23,618.83	
Grants to Counties, Cities and Civil Divisions		8,887,800.00	
Other Operating Expenses		10,119,304.11	
Extraordinary Expenditures		33,176.24	231,948,437.35
TRAVEL			16,422,595.00
MOTOR VEHICLE EQUIPMENT PURCHASES			13,231,826.35
PUBLICATIONS AND PRINTING			9,182,203.90
EQUIPMENT PURCHASES			27,535,431.21
COMPUTER CHARGES			
Supplies and Materials		$ 1,030,015.03	
Repairs and Maintenance		477,360.40	
Lease/Purchase of Equipment		91,677.79	
Rents (Other Than Real Estate)		142,373.22	
Other Expenditures		21,798.73	
Software		686,029.35	
Equipment Purchases		2,896,778.51	
Per Diem and Fees		664,533.09	
Contracts		6,820,529.24	
Computer Billings, DOAS		40,761,506.96	53,592,602.32

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

EXPENDITURES continued

REAL ESTATE RENTALS			$ 27,608,528.08
TELECOMMUNICATIONS			17,889,415.25
PER DIEM, FEES AND CONTRACTS			
Per Diem and Fees (*)		$ 84,683,948.22	
Contracts		178,482,063.76	263,166,011.98
CAPITAL OUTLAY			
Other Costs			
Motor Vehicle Expenses	$ 6,913.29		
Supplies and Materials	1,813,587.83		
Repairs and Maintenance	284,482.52		
Rents (Other Than Real Estate)	271.25		
Grants to Counties, Cities and Civil Divisions	18,634,013.00		
Other Expenditures	5,277.09		
Extraordinary Expenditures	300,000.00	$ 21,044,544.98	
Travel		1,469.35	
Equipment Purchases		674,641.44	
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 290,863.88		
Contracts	700,177,692.52	700,468,556.40	722,189,212.17
AUTHORITY LEASE RENTALS			43,996,763.07
GENERAL OBLIGATION DEBT SINKING FUND			188,486,726.61
OTHER (Schedule by Spending Units, pages 124-136)			
Personal Services			
Salaries and Wages	$ 111,180.67		
Employer's Contributions for:			
F.I.C.A.	7,037.73		
Retirement	16,952.84		
Health Insurance	6,245.25		
Personal Liability Insurance	125.00		
Assessments by Merit System	439.12	$ 141,980.61	
Other Costs			
Motor Vehicle Expenses	$ 9,188.28		
Supplies and Materials	20,476,008.20		
Repairs and Maintenance	2,115,018.71		
Utilities	25,725,954.36		
Rents (Other Than Real Estate)	16,727,823.41		
Insurance and Bonding	555.00		
Claims and Indemnities	700,858.50		
Direct Benefits - Medical Care and Public Assistance	990,585,675.94		
Tuition and Scholarships	16,139,501.50		
Grants to Counties, Cities and Civil Divisions	2,818,294,740.84		
Other Expenditures	171,367,528.02	4,062,142,852.76	
Travel		18,826.10	
Publications and Printing		732,462.96	
Equipment Purchases		266,478.77	
Computer Charges			
Equipment Purchases		1,981,700.00	
Telecommunications		30,320,385.05	
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 6,238,372.09		
Contracts	126,893,191.77	133,131,563.86	
Capital Outlay		7,947,716.31	
Authority Lease Rentals		3,585,000.00	
General Obligation Debt Sinking Fund		6,144,392.00	4,246,413,358.42
Total Expenditures			$6,900,240,444.97
Excess of Funds Available over Expenditures ,			732,406,060.63
			$7,632,646,505.60

(*) Includes assessment and collection allowance to outside agencies in the amount of $57,428,722.89.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
BUDGET FUNDS
STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

	TOTAL	ADMINISTRATIVE SERVICES, DEPARTMENT OF	AGRICULTURE, DEPARTMENT OF
FUNDS AVAILABLE			
REVENUES			
APPROPRIATION ALLOTMENTS	$ 4,348,841,664.00	$ 31,154,043.00	$ 27,431,009.00
GRANTS FROM U. S. GOVERNMENT	2,023,044,547.86	39,279.19	3,846,785.05
GRANTS FROM COUNTIES AND CITIES	8,028,824.28	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	752,742,296.94	81,313,738.96	1,152,545.92
Total Revenues	$ 7,132,657,333.08	$ 112,507,061.15	$ 32,430,339.97
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	499,989,172.52	1,232,429.49	5,302.25
Total Funds Available	$ 7,632,646,505.60	$ 113,739,490.64	$ 32,435,642.22
EXPENDITURES			
PERSONAL SERVICES	$ 1,038,577,333.26	$ 28,865,815.99	$ 21,217,220.75
REGULAR OPERATING EXPENSES	231,948,437.35	6,300,552.44	2,363,272.84
TRAVEL	16,422,595.00	195,425.23	938,762.58
MOTOR VEHICLE EQUIPMENT PURCHASES	13,231,826.35	448,028.84	490,007.63
PUBLICATIONS AND PRINTING	9,182,203.90	246,817.43	568,953.14
EQUIPMENT PURCHASES	27,535,431.21	2,116,057.52	150,006.64
COMPUTER CHARGES	53,592,602.32	6,770,081.05	209,088.17
REAL ESTATE RENTALS	27,608,528.08	2,901,457.34	595,947.00
TELECOMMUNICATIONS	17,889,415.25	494,716.92	337,526.93
PER DIEM, FEES AND CONTRACTS	263,166,011.98	2,414,240.74	325,783.69
CAPITAL OUTLAY	722,189,212.17	.00	237,905.26
AUTHORITY LEASE RENTALS	43,996,763.07	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	188,486,726.61	.00	.00
OTHER	4,246,413,358.42	60,268,024.46	4,867,498.74
Total Expenditures	$ 6,900,240,444.97	$ 111,021,217.96	$ 32,301,973.37
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	732,406,060.63	2,718,272.68	133,668.85
	$ 7,632,646,505.60	$ 113,739,490.64	$ 32,435,642.22

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

AUDITS, DEPARTMENT OF	BANKING AND FINANCE, DEPARTMENT OF	BOXING COMMISSION, STATE	COMMUNITY AFFAIRS, DEPARTMENT OF	COMPTROLLER GENERAL
$ 6,546,504.00	$ 3,945,976.00	$ .00	$ 27,213,470.00	$ 7,030,540.00
.00	.00	.00	85,694,029.48	1,081,496.59
.00	.00	.00	.00	.00
1,043,922.92	.00	.00	395,946.43	113,410.00
$ 7,590,426.92	$ 3,945,976.00	$ .00	$ 113,303,445.91	$ 8,225,446.59
.00	.00	.00	.00	.00
$ 7,590,426.92	$ 3,945,976.00	$ .00	$ 113,303,445.91	$ 8,225,446.59
$ 6,145,101.07	$ 3,084,384.67	$ .00	$ 4,511,427.52	$ 5,865,520.23
224,113.91	129,486.50	970.75	195,186.10	402,453.01
462,875.68	270,829.64	.00	194,670.64	203,539.24
38,443.45	134,747.81	.00	6,639.55	67,081.09
6,797.83	13,565.15	492.75	104,484.87	130,984.38
48,002.23	7,056.16	270.02	62,645.01	45,597.50
249,360.34	122,246.55	.00	67,038.77	285,243.36
238,490.00	132,043.74	.00	255,707.82	469,324.00
43,454.00	28,768.60	.00	106,802.27	125,898.51
8,374.90	297.14	843.60	47,727,121.65	28,250.87
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	59,992,196.08	.00
$ 7,465,013.41	$ 3,923,425.96	$ 2,577.12	$ 113,223,920.28	$ 7,623,892.19
125,413.51	22,550.04	(-) 2,577.12	79,525.63	601,554.40
$ 7,590,426.92	$ 3,945,976.00	$ .00	$ 113,303,445.91	$ 8,225,446.59

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

	CONSERVATION		
	FORESTRY COMMISSION, GEORGIA	NATURAL RESOURCES, DEPARTMENT OF	SOIL AND WATER CONSERVATION COMMITTEE, STATE
FUNDS AVAILABLE			
REVENUES			
APPROPRIATION ALLOTMENTS	$ 24,981,354.00	$ 53,279,195.00	$ 798,531.00
GRANTS FROM U. S. GOVERNMENT	1,244,198.92	15,682,172.88	34,639.36
GRANTS FROM COUNTIES AND CITIES	886,852.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	3,474,628.61	10,019,334.50	.00
Total Revenues	$ 30,587,033.53	$ 78,980,702.38	$ 833,170.36
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	1,271,361.19	119.79
Total Funds Available	$ 30,587,033.53	$ 80,252,063.57	$ 833,290.15
EXPENDITURES			
PERSONAL SERVICES	$ 19,450,292.44	$ 39,296,561.10	$ 499,677.90
REGULAR OPERATING EXPENSES	5,488,946.99	7,969,470.19	54,261.37
TRAVEL	135,884.44	511,151.40	42,071.57
MOTOR VEHICLE EQUIPMENT PURCHASES	1,335,180.86	1,190,605.90	.00
PUBLICATIONS AND PRINTING	85,578.64	513,611.03	41,254.25
EQUIPMENT PURCHASES	1,258,717.78	1,202,260.24	30,557.25
COMPUTER CHARGES	315,699.20	408,666.98	2,500.00
REAL ESTATE RENTALS	18,831.00	992,524.77	31,003.27
TELECOMMUNICATIONS	552,432.62	786,105.74	14,188.64
PER DIEM, FEES AND CONTRACTS	295,100.17	2,165,187.23	115,695.79
CAPITAL OUTLAY	151,263.36	600,990.42	.00
AUTHORITY LEASE RENTALS	.00	1,157,000.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	750,288.04	21,860,322.26	.00
Total Expenditures	$ 29,838,215.54	$ 78,654,457.26	$ 831,210.04
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	748,817.99	1,597,606.31	2,080.11
	$ 30,587,033.53	$ 80,252,063.57	$ 833,290.15

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1985

	EDUCATION			
	EDUCATION, DEPARTMENT OF			
DEFENSE, DEPARTMENT OF	"A" EDUCATION, DEPARTMENT OF	"B" INSTITUTIONS	"C" POSTSECONDARY VOCATIONAL EDUCATION, BOARD OF	PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND (*)
$ 3,988,815.00	$ 1,640,721,223.00	$ 17,669,388.00	$ 396,737.00	$ 12,176,455.00
7,059,586.37	286,308,362.30	1,249,018.67	293,834.54	.00
.00	.00	.00	.00	.00
185,492.37	580,347.28	1,073,553.27	.00	.00
$ 11,233,893.74	$ 1,927,609,932.58	$ 19,991,959.94	$ 690,571.54	$ 12,176,455.00
27,717.95	1,298,040.66	2,151.99	.00	.00
$ 11,261,611.69	$ 1,928,907,973.24	$ 19,994,111.93	$ 690,571.54	$ 12,176,455.00
$ 5,090,918.62	$ 18,541,671.42	$ 14,379,472.49	$ 298,835.43	$ .00
1,522,783.91	2,316,276.39	2,449,095.86	19,251.06	.00
38,820.79	944,920.10	55,754.32	6,833.12	.00
18,795.95	.00	78,867.45	.00	.00
35,750.34	571,326.54	25,456.93	5,105.88	.00
120,538.16	115,697.92	356,231.22	9,756.79	.00
21,427.49	1,250,002.57	205,210.37	3,131.77	.00
3,240.00	1,951,919.58	.00	33,435.09	.00
77,280.30	520,862.75	111,358.28	7,070.34	.00
145,881.01	6,387,830.59	142,559.79	129,843.13	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
4,123,531.47	1,900,518,235.05	1,512,954.09	.00	12,176,455.00
$ 11,198,968.04	$ 1,933,118,742.91	$ 19,316,960.80	$ 513,262.61	$ 12,176,455.00
62,643.65	(-) 4,210,769.67	677,151.13	177,308.93	.00
$ 11,261,611.69	$ 1,928,907,973.24	$ 19,994,111.93	$ 690,571.54	$ 12,176,455.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1985

	EDUCATION		
		REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF	
	PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA	"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS	"B" REGENTS' CENTRAL OFFICE
FUNDS AVAILABLE			
REVENUES			
APPROPRIATION ALLOTMENTS	$ 4,705,868.00	$ 607,550,201.00	$ 18,808,219.00
GRANTS FROM U. S. GOVERNMENT	236,876.94	.00	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	2,368,242.09	1,943,948.31	97,787.94
Total Revenues	$ 7,310,987.03	$ 609,494,149.31	$ 18,906,006.94
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	45,779.15	.00	.00
Total Funds Available	$ 7,356,766.18	$ 609,494,149.31	$ 18,906,006.94
EXPENDITURES			
PERSONAL SERVICES	$ 3,249,249.83	$ .00	$ 3,197,780.52
REGULAR OPERATING EXPENSES	2,693,460.00	.00	161,490.91
TRAVEL	81,505.45	.00	118,324.62
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00
PUBLICATIONS AND PRINTING	8,404.68	.00	141,314.09
EQUIPMENT PURCHASES	697,524.83	.00	105,346.94
COMPUTER CHARGES	8,794.43	.00	7,499.54
REAL ESTATE RENTALS	.00	.00	157,258.00
TELECOMMUNICATIONS	91,763.86	.00	84,953.93
PER DIEM, FEES AND CONTRACTS	520,095.42	.00	141,913.43
CAPITAL OUTLAY	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	15,540,474.31	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	.00	593,898,334.00	13,981,721.78
Total Expenditures	$ 7,350,798.50	$ 609,438,808.31	$ 18,097,603.76
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	5,967.68	55,341.00	808,403.18
	$ 7,356,766.18	$ 609,494,149.31	$ 18,906,006.94

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

STUDENT FINANCE COMMISSION, GEORGIA	TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND (*)	EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND (*)	FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE	GENERAL ASSEMBLY OF GEORGIA
$ 15,443,777.00	$ 2,538,000.00	$ 10,467,714.00	$ .00	$ 17,273,334.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
2,906,744.56	3,114,114.11	1,591,308.16	958,120.00	450.00
$ 18,350,521.56	$ 5,652,114.11	$ 12,059,022.16	$ 958,120.00	$ 17,273,784.00
.00	12,815.21	.00	18,678.61	1,678,638.00
$ 18,350,521.56	$ 5,664,929.32	$ 12,059,022.16	$ 976,798.61	$ 18,952,422.00
$ 2,302,147.53	$ 1,704,367.48	$ 614,771.15	$ 718,330.99	$ 7,946,123.22
141,643.47	51,555.07	8,822.30	19,499.65	1,753,308.87
42,987.79	22,215.16	7,052.78	4,235.82	1,554,196.20
9,000.00	10,348.31	.00	.00	.00
56,641.72	64,695.74	38,601.95	.00	346,659.00
28,093.88	2,759.19	533.85	31,384.33	150,807.00
191,433.77	765,268.83	201,059.16	27,968.57	329,010.00
.00	111,069.00	74,046.00	86,128.00	62,210.00
63,131.18	52,267.87	11,040.60	9,011.82	452,623.00
41,307.56	242,343.38	569,774.61	68,549.64	245,489.00
.00	.00	.00	.00	2,922,746.75
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
15,443,777.00	2,621,613.26	10,533,319.76	.00	.00
$ 18,320,163.90	$ 5,648,503.29	$ 12,059,022.16	$ 965,108.82	$ 15,763,173.04
30,357.66	16,426.03	.00	11,689.79	3,189,248.96
$ 18,350,521.56	$ 5,664,929.32	$ 12,059,022.16	$ 976,798.61	$ 18,952,422.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

	GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA		
	"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)	"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)	"A" GOVERNOR'S OFFICE
FUNDS AVAILABLE			
REVENUES			
APPROPRIATION ALLOTMENTS	$ 105,165,578.00	$ 44,885,120.00	$ 2,918,241.00
GRANTS FROM U. S. GOVERNMENT	.00	.00	86,185.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	.00	126,573.72
Total Revenues	$ 105,165,578.00	$ 44,885,120.00	$ 3,130,999.72
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	.00	12,490.26
Total Funds Available	$ 105,165,578.00	$ 44,885,120.00	$ 3,143,489.98
EXPENDITURES			
PERSONAL SERVICES	$ .00	$ .00	$ 1,715,140.32
REGULAR OPERATING EXPENSES	.00	.00	397,719.83
TRAVEL	.00	.00	44,508.44
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00
PUBLICATIONS AND PRINTING	.00	.00	42,180.84
EQUIPMENT PURCHASES	.00	.00	51,913.43
COMPUTER CHARGES	.00	.00	102,154.41
REAL ESTATE RENTALS	.00	.00	67,207.00
TELECOMMUNICATIONS	.00	.00	151,901.56
PER DIEM, FEES AND CONTRACTS	.00	.00	272,196.32
CAPITAL OUTLAY	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	105,165,578.00	44,885,120.00	.00
OTHER	.00	.00	271,894.53
Total Expenditures	$ 105,165,578.00	$ 44,885,120.00	$ 3,116,816.68
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	.00	.00	26,673.30
	$ 105,165,578.00	$ 44,885,120.00	$ 3,143,489.98

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

GOVERNOR, OFFICE OF THE			GRANTS, STATE AID	
"A" GOVERNOR'S EMERGENCY FUND	"B" PLANNING AND BUDGET, OFFICE OF	"C" UNITS ATTACHED FOR ADMINISTRATIVE PURPOSES ONLY	TO COUNTIES	TO MUNICIPALITIES
$ .00	$ 3,787,917.00	$ 4,367,497.00	$ 12,567,013.00	$ 11,567,000.00
.00	193,581.52	6,174,804.75	.00	3,000,000.00
.00	.00	.00	.00	.00
.00	4,879.16	295,526.96	.00	.00
$ .00	$ 986,377.68	$ 10,837,828.71	$ 12,567,013.00	$ 14,567,000.00
.00	17,110.07	3,696,429.15	.00	.00
$ .00	$ 4,003,487.75	$ 14,534,257.86	$ 12,567,013.00	$ 14,567,000.00
$ .00	$ 2,938,190.81	$ 2,409,953.97	$ .00	$ .00
.00	86,032.22	93,292.33	3,250,000.00	5,250,000.00
.00	56,083.30	62,154.84	.00	.00
.00	.00	.00	.00	.00
.00	47,606.02	94,081.63	.00	.00
.00	972.78	22,739.53	.00	.00
.00	301,061.58	44,888.93	.00	.00
.00	190,836.00	245,017.00	.00	.00
.00	46,802.37	125,789.25	.00	.00
.00	95,914.68	7,480,127.54	.00	.00
.00	.00	.00	9,317,013.00	9,317,000.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	121,454.93	2,086,199.77	.00	.00
$ .00	$ 3,884,954.69	$ 12,664,244.79	$ 12,567,013.00	$ 14,567,000.00
.00	118,533.06	1,870,013.07	.00	.00
$ .00	$ 4,003,487.75	$ 14,534,257.86	$ 12,567,013.00	$ 14,567,000.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

	HUMAN RESOURCES, DEPARTMENT OF		
	"A" DEPARTMENTAL OPERATIONS	"B" HEALTH PLANNING AND DEVELOPMENT, STATE	"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS
FUNDS AVAILABLE			
REVENUES			
APPROPRIATION ALLOTMENTS	$ 264,353,271.00	$ 562,564.00	$ 312,765,725.00
GRANTS FROM U. S. GOVERNMENT	418,219,417.17	300,133.50	40,783,234.36
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	38,086,779.19	46,473.25	105,796,958.40
Total Revenues	$ 720,659,467.36	$ 909,170.75	$ 459,345,917.76
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	1,364,231.98	.00	4,109,840.97
Total Funds Available	$ 722,023,699.34	$ 909,170.75	$ 463,455,758.73
EXPENDITURES			
PERSONAL SERVICES	$ 115,683,773.60	$ 662,060.51	$ 249,685,365.36
REGULAR OPERATING EXPENSES	72,200,832.09	36,052.14	27,866,769.19
TRAVEL	3,210,389.84	4,909.45	573,508.90
MOTOR VEHICLE EQUIPMENT PURCHASES	59,832.62	.00	767,112.09
PUBLICATIONS AND PRINTING	1,363,219.05	1,291.28	57,024.81
EQUIPMENT PURCHASES	1,563,643.54	.00	1,842,239.57
COMPUTER CHARGES	15,065,304.54	16,910.65	2,158,111.55
REAL ESTATE RENTALS	5,510,710.61	80,473.20	456,869.88
TELECOMMUNICATIONS	3,223,754.42	22,079.23	2,276,046.92
PER DIEM, FEES AND CONTRACTS	83,281,796.48	78,762.68	3,583,837.30
CAPITAL OUTLAY	1,442,904.42	.00	1,536,548.56
AUTHORITY LEASE RENTALS	.00	.00	2,407,000.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	418,294,127.16	6,962.73	163,830,489.94
Total Expenditures	$ 720,900,288.37	$ 909,501.87	$ 457,040,924.07
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	1,123,410.97	(-) 331.12	6,414,834.66
	$ 722,023,699.34	$ 909,170.75	$ 463,455,758.73

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

		JUDICIAL SYSTEM		
INDUSTRY AND TRADE, DEPARTMENT OF	INVESTIGATION, GEORGIA BUREAU OF	SUPREME COURT	COURT OF APPEALS	SUPERIOR COURTS
$ 11,884,578.00	$ 21,620,785.00	$ 3,072,016.00	$ 3,337,970.00	$ 25,583,882.00
.00	451,229.28	.00	.00	52,038.99
.00	.00	.00	.00	.00
6,894,027.48	1,706,764.58	427,161.09	57,366.96	437,035.29
$ 18,778,605.48	$ 23,778,778.86	$ 3,499,177.09	$ 3,395,336.96	$ 26,072,956.28
.00	23,945.52	.00	.00	.00
$ 18,778,605.48	$ 23,802,724.38	$ 3,499,177.09	$ 3,395,336.96	$ 26,072,956.28
$ 4,524,242.17	$ 14,340,218.73	$ 2,225,570.04	$ 2,903,912.76	$ 24,430,465.32
734,947.06	1,700,535.92	271,460.66	84,025.60	489,594.58
301,584.45	475,873.70	29,691.99	25,162.78	426,527.60
12,622.84	774,902.60	.00	.00	.00
308,730.13	84,769.80	139,579.04	9,105.95	20,808.12
60,030.36	513,941.57	74,663.59	91,869.35	78,737.66
97,267.27	2,403,030.69	114,741.24	.00	29,330.59
267,707.53	661,924.00	188,679.67	140,537.52	59,357.95
159,973.32	897,652.00	32,760.22	38,902.89	35,802.93
191,948.06	38,851.15	162,415.94	32,789.59	183,885.70
.00	1,033,556.64	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
12,034,735.77	615,079.34	.00	.00	.00
$ 18,693,788.96	$ 23,540,336.14	$ 3,239,562.39	$ 3,326,306.44	$ 25,754,510.45
84,816.52	262,388.24	259,614.70	69,030.52	318,445.83
$ 18,778,605.48	$ 23,802,724.38	$ 3,499,177.09	$ 3,395,336.96	$ 26,072,956.28

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

	JUDICIAL	
	CONTINUING JUDICIAL EDUCATION, INSTITUTE OF	JUDICIAL COUNCIL
FUNDS AVAILABLE		
REVENUES		
APPROPRIATION ALLOTMENTS	$ 263,924.00	$ 554,148.00
GRANTS FROM U. S. GOVERNMENT	4,335.76	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	46,783.59	25,294.23
Total Revenues	$ 315,043.35	$ 579,442.23
CARRY-OVER FROM PRIOR YEAR		
TRANSFER FROM RESERVED FUND BALANCE	.00	.00
Total Funds Available	$ 315,043.35	$ 579,442.23
EXPENDITURES		
PERSONAL SERVICES	$ .00	$ 387,827.06
REGULAR OPERATING EXPENSES	32,548.64	21,763.13
TRAVEL	.00	8,368.43
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00
PUBLICATIONS AND PRINTING	56,841.89	25,827.43
EQUIPMENT PURCHASES	.00	.00
COMPUTER CHARGES	.00	22,733.31
REAL ESTATE RENTALS	.00	21,674.96
TELECOMMUNICATIONS	34.10	8,102.03
PER DIEM, FEES AND CONTRACTS	225,615.89	82,975.81
CAPITAL OUTLAY	.00	.00
AUTHORITY LEASE RENTALS	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00
OTHER	.00	.00
Total Expenditures	$ 315,040.52	$ 579,272.16
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	2.83	170.07
	$ 315,043.35	$ 579,442.23

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

SYSTEM				
JUDICIAL QUALIFICATIONS COMMISSION	JUVENILE COURT JUDGES, COUNCIL OF	LABOR, DEPARTMENT OF	LAW, DEPARTMENT OF	MEDICAL ASSISTANCE, DEPARTMENT OF
$ 101,168.00	$ 144,968.00	$ 4,075,320.00	$ 5,207,165.00	$ 230,404,700.00
.00	471,787.10	61,566,485.85	.00	503,875,586.44
.00	.00	.00	.00	.00
.00	12,859.00	4,003,560.29	533,058.18	23,367,898.92
$ 101,168.00	$ 629,614.10	$ 69,645,366.14	$ 5,740,223.18	$ 757,648,175.36
.00	.00	235,637.71	.00	40,895,354.71
$ 101,168.00	$ 629,614.10	$ 69,881,003.85	$ 5,740,223.18	$ 798,543,530.07
$ .00	$ 138,206.29	$ 46,455,379.14	$ 4,569,372.16	$ 6,153,063.04
2,980.93	6,415.79	5,501,023.32	283,500.35	283,308.92
.00	7,908.53	795,097.36	116,124.87	90,794.64
.00	.00	42,767.57	.00	.00
5,442.87	7,247.59	9,126.02	34,690.22	30,755.35
.00	3,553.24	592,992.77	27,495.44	25,490.97
.00	189,092.97	1,108,790.11	148,416.74	5,319,846.10
748.00	6,375.00	2,079,586.36	314,606.00	811,598.46
1,294.01	4,035.16	1,194,382.93	98,659.87	225,522.15
74,294.30	256,855.25	1,518,541.83	59,309.02	10,333,322.64
.00	.00	408,000.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
.00	.00	9,971,262.19	70,959.15	721,731,469.40
$ 84,760.11	$ 619,689.82	$ 69,676,949.60	$ 5,723,133.82	$ 745,005,171.67
16,407.89	9,924.28	204,054.25	17,089.36	53,538,358.40
$ 101,168.00	$ 629,614.10	$ 69,881,003.85	$ 5,740,223.18	$ 798,543,530.07

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

	OFFENDER REHABILITATION, DEPARTMENT OF		
	"A" DEPARTMENTAL OPERATIONS	"B" CORRECTIONAL INSTITUTIONS, TRANSITIONAL CENTERS, AND SUPPORT	"E" PROBATION FIELD OPERATIONS
FUNDS AVAILABLE			
REVENUES			
APPROPRIATION ALLOTMENTS	$ 22,615,847.00	$ 134,900,744.00	$ 27,365,875.00
GRANTS FROM U. S. GOVERNMENT	.00	648,771.29	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	682,568.32	2,498,400.92	3,311,804.28
Total Revenues	$ 23,298,415.32	$ 138,047,916.21	$ 30,677,679.28
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	72,566.24	.00
Total Funds Available	$ 23,298,415.32	$ 138,120,482.45	$ 30,677,679.28
EXPENDITURES			
PERSONAL SERVICES	$ 9,089,815.14	$ 93,381,738.01	$ 25,794,747.16
REGULAR OPERATING EXPENSES	754,229.56	17,368,070.44	702,988.07
TRAVEL	340,261.45	65,010.64	421,705.28
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	440,926.41	230,028.40
PUBLICATIONS AND PRINTING	62,000.17	101,215.95	86,708.65
EQUIPMENT PURCHASES	41,758.42	1,603,202.01	201,771.03
COMPUTER CHARGES	1,166,713.68	28,072.36	102,602.20
REAL ESTATE RENTALS	996,835.43	243,096.00	675,143.46
TELECOMMUNICATIONS	296,254.20	978,619.06	372,074.08
PER DIEM, FEES AND CONTRACTS	891,100.22	423,492.08	30,573.13
CAPITAL OUTLAY	.00	1,817,378.78	1,381,000.00
AUTHORITY LEASE RENTALS	.00	440,000.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	9,386,902.98	20,218,266.81	263,629.98
Total Expenditures	$ 23,025,871.25	$ 137,109,088.55	$ 30,262,971.44
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	272,544.07	1,011,393.90	414,707.84
	$ 23,298,415.32	$ 138,120,482.45	$ 30,677,679.28

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

PARDONS AND PAROLES, BOARD OF	PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION	PUBLIC SAFETY, DEPARTMENT OF	PUBLIC SERVICE COMMISSION	REVENUE, DEPARTMENT OF
$ 11,520,718.00	$ 2,500.00	$ 59,001,139.00	$ 4,790,878.00	$ 44,003,333.00
.00	.00	3,303,269.90	303,805.17	.00
.00	.00	.00	.00	.00
3,914.04	209,597,929.20	1,993,698.41	.00	60,502,514.81
$ 11,524,632.04	$ 209,600,429.20	$ 64,298,107.31	$ 5,094,683.17	$ 104,505,847.81
.00	83,799,668.15	92,261.33	.00	.00
$ 11,524,632.04	$ 293,400,097.35	$ 64,390,368.64	$ 5,094,683.17	$ 104,505,847.81
$ 9,239,702.33	$ 4,096,664.68	$ 41,163,795.12	$ 3,426,738.85	$ 27,089,155.15
266,001.21	97,918.93	6,895,135.86	193,743.64	1,393,507.82
368,805.57	58,442.79	184,775.17	120,048.60	1,076,927.73
49,281.73	.00	4,185,801.44	64,696.14	220,658.96
42,394.96	184,482.52	605,182.96	14,888.88	1,532,224.64
101,066.32	61,442.12	1,227,451.12	21,496.41	787,111.22
170,058.54	1,352,166.34	2,288,863.79	127,851.58	6,960,253.10
632,312.33	659,280.96	104,105.14	211,945.62	1,368,756.64
272,731.81	99,082.73	707,994.49	91,457.20	495,925.75
56,704.60	18,109,420.91	453,419.35	732,151.52	56,787,027.96
.00	.00	40,577.10	.00	.00
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
181,232.50	147,710,651.74	6,043,424.57	.00	6,135,931.39
$ 11,380,291.90	$ 172,429,553.72	$ 63,900,526.11	$ 5,005,018.44	$ 103,847,480.36
144,340.14	120,970,543.63	489,842.53	89,664.73	658,367.45
$ 11,524,632.04	$ 293,400,097.35	$ 64,390,368.64	$ 5,094,683.17	$ 104,505,847.81

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

	SECRETARY OF STATE	
	"A" SECRETARY OF STATE	"B" REAL ESTATE COMMISSION
FUNDS AVAILABLE		
REVENUES		
APPROPRIATION ALLOTMENTS	$ 15,420,695.00	$ 987,065.00
GRANTS FROM U. S. GOVERNMENT	201,327.41	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	148,136.27	5,806.35
Total Revenues	$ 15,770,158.68	$ 992,871.35
CARRY-OVER FROM PRIOR YEAR		
TRANSFER FROM RESERVED FUND BALANCE	.00	.00
Total Funds Available	$ 15,770,158.68	$ 992,871.35
EXPENDITURES		
PERSONAL SERVICES	$ 9,300,209.29	$ 582,794.51
REGULAR OPERATING EXPENSES	1,374,040.92	96,538.57
TRAVEL	179,498.40	9,801.31
MOTOR VEHICLE EQUIPMENT PURCHASES	171,986.30	26,970.20
PUBLICATIONS AND PRINTING	340,507.89	24,792.75
EQUIPMENT PURCHASES	192,600.23	4,207.46
COMPUTER CHARGES	542,543.71	79,012.63
REAL ESTATE RENTALS	1,739,906.33	37,800.00
TELECOMMUNICATIONS	277,389.40	16,533.40
PER DIEM, FEES AND CONTRACTS	450,216.12	81,272.03
CAPITAL OUTLAY	.00	.00
AUTHORITY LEASE RENTALS	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00
OTHER	1,062,980.95	.00
Total Expenditures	$ 15,631,879.54	$ 959,722.86
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	138,279.14	33,148.49
	$ 15,770,158.68	$ 992,871.35

Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1985

SPORTS HALL OF FAME BOARD, GEORGIA	SUBSEQUENT INJURY TRUST FUND	TRANSPORTATION, DEPARTMENT OF	VETERANS SERVICE, STATE DEPARTMENT OF	WORKERS' COMPENSATION, STATE BOARD OF
$ .00	$ .00	$ 406,822,804.00	$ 13,205,345.00	$ 4,893,818.00
.00	.00	577,541,528.49	3,096,745.59	.00
.00	.00	7,141,972.28	.00	.00
50,795.53	326,272.29	179,378,148.14	.01	39,682.65
$ 50,795.53	$ 326,272.29	$ 1,170,884,452.91	$ 16,302,090.60	$ 4,933,500.65
.00	.00	360,076,602.14	.00	.00
$ 50,795.53	$ 326,272.29	$ 1,530,961,055.05	$ 16,302,090.60	$ 4,933,500.65
$ 21,000.00	$ 186,663.16	$ 141,772,756.71	$ 3,329,265.32	$ 3,899,876.20
19,389.14	16,366.60	49,778,628.52	45,510.01	87,663.77
123.60	8,867.14	1,400,889.53	73,294.73	53,397.37
.00	7,040.70	2,322,654.96	13,983.55	12,813.00
.00	4,144.86	757,544.09	19,888.36	61,502.84
.00	2,625.00	11,723,781.14	69,998.97	6,791.50
.00	3,657.87	2,027,748.52	465.30	180,181.10
6,458.64	25,855.48	1,082,528.48	190,815.06	415,094.76
1,098.70	3,856.06	1,621,648.40	61,161.23	78,785.22
2,725.45	67,195.42	15,359,754.91	6,953.20	44,081.56
.00	.00	691,982,327.88	.00	.00
.00	.00	24,452,288.76	.00	.00
.00	.00	38,436,028.61	.00	.00
.00	.00	11,412,625.94	12,340,603.98	74,201.68
$ 50,795.53	$ 326,272.29	$ 994,131,206.45	$ 16,151,939.71	$ 4,914,389.00
.00	.00	536,829,848.60	150,150.89	19,111.65
$ 50,795.53	$ 326,272.29	$ 1,530,961,055.05	$ 16,302,090.60	$ 4,933,500.65

STATE UNITS
SUMMARY OF OTHER EXPENDITURES
BY SPENDING UNITS

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

ADMINISTRATIVE SERVICES, DEPARTMENT OF			
Rents and Maintenance Expense			
Rents (Other Than Real Estate)		$ 16,708,878.99	
Utilities			
Utilities		34,303.50	
Unemployment Compensation Reserve			
Claims and Indemnities		5,736.66	
Payments to Department of Administrative Services Fiscal Administration			
Computer Charges			
Equipment Purchases		1,981,700.00	
Direct Payments to Georgia Building Authority For Capital Outlay			
Capital Outlay		3,000.00	
Direct Payments to Georgia Building Authority For Authority Lease Rentals			
Authority Lease Rentals		850,000.00	
Direct Payments to Georgia Building Authority For Operations			
Per Diem, Fees and Contracts			
Contracts		547,220.00	
Telephone Billings			
Telecommunications		30,316,454.28	
Materials for Resale			
Supplies and Materials		9,182,007.13	
Public Safety Officers Indemnity Fund			
Claims and Indemnities		608,800.00	
Health Planning Review Board Operations			
Per Diem, Fees and Contracts			
Per Diem and Fees		29,923.90	$ 60,268,024.46
AGRICULTURE, DEPARTMENT OF			
Market Bulletin Postage			
Supplies and Materials		$ 526,000.00	
Payments to Athens and Tifton Veterinary Laboratories			
Per Diem, Fees and Contracts			
Contracts		1,595,588.00	
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton			
Per Diem, Fees and Contracts			
Contracts		1,191,357.00	
Veterinary Fees			
Per Diem, Fees and Contracts			
Per Diem and Fees		552,527.00	
Indemnities			
Claims and Indemnities		46,331.84	
Bee Indemnities			
Claims and Indemnities		39,990.00	
Advertising Contract			
Per Diem, Fees and Contracts			
Contracts		95,000.00	
Payments to Georgia Agrirama Development Authority for Operations			
Per Diem, Fees and Contracts			
Contracts		286,000.00	
Renovation, Construction, Repairs and Maintenance Projects at Major and Minor Markets			
Other Costs			
Repairs and Maintenance	$ 473,707.30		
Rents (Other Than Real Estate)	997.60	474,704.90	
Contract - Federation of Southern Cooperatives			
Per Diem, Fees and Contracts			
Contracts		60,000.00	4,867,498.74
COMMUNITY AFFAIRS, DEPARTMENT OF			
Contracts with Area Planning and Development Commissions			
Per Diem, Fees and Contracts			
Contracts		$ 1,282,500.00	
Local Assistance Grants			
Grants to Counties, Cities and Civil Divisions		1,234,480.00	
Appalachian Regional Commission Assessment			
Other Expenditures		84,931.25	
Community Development Block Grants (Federal)			
Grants to Counties, Cities and Civil Divisions		35,704,691.25	
Juvenile Justice Grants (Federal)			
Grants to Counties, Cities and Civil Divisions		785,911.00	
Grant - Richmond County			
Grants to Counties, Cities and Civil Divisions		100,000.00	
Economic Development Grants			
Grants to Counties, Cities and Civil Divisions		155,000.00	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

COMMUNITY AFFAIRS, DEPARTMENT OF continued				
Payment to Georgia Development Authority				
Other Expenditures			$ 20,350,000.00	
Solar Energy Grants				
Grants to Counties, Cities and Civil Divisions			93,572.90	
Special Delivery Area Technical Assistance				
Other Costs				
Supplies and Materials	$ 406.00			
Other Expenditures	1,200.19	$ 1,606.19		
Travel		138.00		
Publications and Printing		1,660.50		
Telecommunications		985.95		
Per Diem, Fees and Contracts				
Per Diem and Fees		196,719.04	201,109.68	$ 59,992,196.08
CONSERVATION:				
FORESTRY COMMISSION, GEORGIA				
Contractual Research				
Other Costs				
Supplies and Materials		$ 486.20		
Equipment Purchases		24,347.70		
Per Diem, Fees and Contracts				
Contracts		206,356.00	$ 231,189.90	
Payments to the University of Georgia, School of Forestry for Forest Research				
Per Diem, Fees and Contracts				
Contracts			300,000.00	
Ware County Grant				
Grants to Counties, Cities and Civil Divisions			60,000.00	
Wood Energy Program				
Personal Services				
Salaries and Wages	$ 39,330.00			
Employer's Contributions for:				
F.I.C.A.	2,756.04			
Retirement	6,700.32			
Health Insurance	2,182.72			
Personal Liability Insurance	25.00			
Assessments by Merit System	106.12	$ 51,100.20		
Other Costs				
Motor Vehicle Expenses	$ 2,408.33			
Supplies and Materials	17,940.71			
Repairs and Maintenance	1,527.07			
Rents (Other Than Real Estate)	1,280.19			
Insurance and Bonding	480.00			
Other Expenditures	393.36	24,029.66		
Travel		624.70		
Equipment Purchases		12,292.87		
Telecommunications		120.71		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 250.00			
Contracts	70,680.00	70,930.00	159,098.14	750,288.04
NATURAL RESOURCES, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 313,487.93	
Land and Water Conservation Grants				
Grants to Counties, Cities and Civil Divisions			2,478,874.38	
Recreation Grants				
Grants to Counties, Cities and Civil Divisions			872,084.00	
Water and Sewer Grants				
Grants to Counties, Cities and Civil Divisions			6,146,200.00	
Solid Waste Grants				
Grants to Counties, Cities and Civil Divisions			1,033,200.00	
Contract with U. S. Geological Survey for Ground Water Resources Survey				
Per Diem, Fees and Contracts				
Contracts			250,437.00	
Contract with U. S. Geological Survey for Topographic Maps				
Per Diem, Fees and Contracts				
Contracts			125,000.00	
Capital Outlay - Repairs and Maintenance				
Capital Outlay			1,232,973.41	
Capital Outlay - Shop Stock				
Capital Outlay			286,134.08	
Capital Outlay - Heritage Trust				
Capital Outlay			2,211,902.05	
Cost of Materials for Resale				
Supplies and Materials			1,107,211.44	
Payments to Lake Lanier Islands Development Authority				
Per Diem, Fees and Contracts				
Contracts			899,000.00	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

CONSERVATION: continued				
NATURAL RESOURCES, DEPARTMENT OF continued				
Contract - Special Olympics, Inc.				
Per Diem, Fees and Contracts				
Contracts			$ 186,000.00	
Georgia Sports Hall of Fame				
Per Diem, Fees and Contracts				
Contracts			50,000.00	
Capital Outlay - Heritage Trust - Wildlife Management Area Land Acquisition				
Capital Outlay			363,000.00	
Capital Outlay - User Fee Enhancements				
Capital Outlay			1,647,140.61	
Capital Outlay - Buoy Maintenance				
Capital Outlay			23,260.23	
Capital Outlay - Consolidated Maintenance				
Capital Outlay			279,296.31	
Technical Assistance Contract				
Per Diem, Fees and Contracts				
Contracts			125,000.00	
Contract - Georgia Rural Water Association				
Per Diem, Fees and Contracts				
Contracts			10,000.00	
Grant - The Hay House				
Grants to Counties, Cities and Civil Divisions			40,000.00	
Contract - Corps of Engineers (Cold Water Creek State Park)				
Per Diem, Fees and Contracts				
Contracts			126,192.00	
Grant - Tybee Island				
Grants to Counties, Cities and Civil Divisions			60,000.00	
Advertising and Promotion				
Other Costs				
Supplies and Materials	$ 2,326.77			
Rents (Other Than Real Estate)	1,579.00			
Insurance and Bonding	75.00			
Other Expenditures	58,874.41	$ 62,855.18		
Travel		435.32		
Publications and Printing		31,519.84		
Equipment Purchases		3,026.00		
Per Diem, Fees and Contracts				
Per Diem and Fees		474.01	98,310.35	
National Park Service				
Grants to Counties, Cities and Civil Divisions			357,870.00	
Fluoridation Grants				
Grants to Counties, Cities and Civil Divisions			168,748.47	
Contract - Corps of Engineers (Tybee Beach Restoration)				
Per Diem, Fees and Contracts				
Contracts			1,369,000.00	$ 21,860,322.26
DEFENSE, DEPARTMENT OF				
Utilities				
Utilities			$ 1,483,185.80	
National Guard Units Grants				
Grants to Counties, Cities and Civil Divisions			435,000.00	
Georgia Military Institute Grant				
Grants to Counties, Cities and Civil Divisions			18,000.00	
Civil Air Patrol Contract				
Per Diem, Fees and Contracts				
Contracts			40,000.00	
Local Civil Defense Grants - Project Application				
Grants to Counties, Cities and Civil Divisions			44,462.71	
Repairs and Renovations				
Repairs and Maintenance			986,770.31	
Grants to Locals - EMA (P&A)				
Grants to Counties, Cities and Civil Divisions			1,044,866.65	
Grants to Others				
Per Diem, Fees and Contracts				
Contracts			71,246.00	4,123,531.47

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

EDUCATION:		
EDUCATION, DEPARTMENT OF		
"A" EDUCATION, DEPARTMENT OF		
Utilities		
Utilities		$ 33,643.76
APEG Grants:		
Salaries of Instructional Personnel Code Section 20-2-157(a)		
Grants to Counties, Cities and Civil Divisions	$ 685,572,026.65	
Salaries of Instructional Personnel Code Section 20-2-152		
Grants to Counties, Cities and Civil Divisions	117,799,560.32	
Salaries of Instructional Personnel Code Section 20-2-153		
Grants to Counties, Cities and Civil Divisions	30,426,461.39	
Salaries of Student Supportive Personnel		
Grants to Counties, Cities and Civil Divisions	28,828,352.87	
Salaries of Administrative and Supervisory Personnel		
Grants to Counties, Cities and Civil Divisions	77,071,532.16	
Special Education Leadership Personnel		
Grants to Counties, Cities and Civil Divisions	3,381,259.59	
Instructional Media		
Grants to Counties, Cities and Civil Divisions	20,438,161.20	
Instructional Equipment		
Grants to Counties, Cities and Civil Divisions	710,157.09	
Maintenance and Operation		
Grants to Counties, Cities and Civil Divisions	97,652,188.92	
Sick and Personal Leave		
Grants to Counties, Cities and Civil Divisions	5,641,525.28	
Travel		
Grants to Counties, Cities and Civil Divisions	1,041,232.82	
Pupil Transportation - Regular		
Grants to Counties, Cities and Civil Divisions	86,539,605.49	
Isolated Schools		
Grants to Counties, Cities and Civil Divisions	524,326.84	1,155,626,390.62
Non-APEG Grants:		
Education of Children of Low-Income Families		
Grants to Counties, Cities and Civil Divisions	$ 91,692,169.24	
Teacher Retirement		
Grants to Counties, Cities and Civil Divisions	133,800,881.75	
Instructional Services for the Handicapped		
Grants to Counties, Cities and Civil Divisions	24,840,633.44	
Preparation of Professional Personnel in Education of Handicapped Children		
Grants to Counties, Cities and Civil Divisions	87,953.00	
Tuition for the Multihandicapped		
Grants to Counties, Cities and Civil Divisions	1,406,464.54	
Severely Emotionally Disturbed		
Grants to Counties, Cities and Civil Divisions	17,530,409.00	
Compensatory Education		
Grants to Counties, Cities and Civil Divisions	17,784,749.00	
School Lunch (Federal)		
Grants to Counties, Cities and Civil Divisions	114,776,208.78	
School Lunch (State)		
Grants to Counties, Cities and Civil Divisions	18,031,614.00	
Staff Development		
Grants to Counties, Cities and Civil Divisions	799,778.87	

BUDGET FUNDS continued

EDUCATION: continued
  EDUCATION, DEPARTMENT OF continued
    "A" EDUCATION, DEPARTMENT OF continued
      Non-APEG Grants: continued

Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification	
Grants to Counties, Cities and Civil Divisions	$ 3,850,974.51
Cooperative Educational Service Agencies	
Grants to Counties, Cities and Civil Divisions	4,233,966.84
Superintendents' Salaries	
Grants to Counties, Cities and Civil Divisions	5,339,699.16
High School Program	
Grants to Counties, Cities and Civil Divisions	31,286,937.80
Area School Program	
Grants to Counties, Cities and Civil Divisions	64,647,057.24
Junior College Vocational Program	
Grants to Counties, Cities and Civil Divisions	2,356,363.57
Refugee Children Transition Act	
Grants to Counties, Cities and Civil Divisions	154,008.00
Quick Start Program	
Grants to Counties, Cities and Civil Divisions	3,110,624.86
Special Projects	
Grants to Counties, Cities and Civil Divisions	416,000.00
Job Training and Partnership Act	
Grants to Counties, Cities and Civil Divisions	2,896,512.68
Vocational Research and Curriculum	
Grants to Counties, Cities and Civil Divisions	830,617.56
Adult Education	
Grants to Counties, Cities and Civil Divisions	3,483,140.68
Salaries and Travel of Public Librarians	
Grants to Counties, Cities and Civil Divisions	4,691,026.35
Public Library Materials	
Grants to Counties, Cities and Civil Divisions	5,110,180.20
Talking Book Centers	
Grants to Counties, Cities and Civil Divisions	671,240.00
Public Library Maintenance and Operation	
Grants to Counties, Cities and Civil Divisions	2,816,840.00
Public Library Construction	
Grants to Counties, Cities and Civil Divisions	2,061,822.00
Instructional Aides	
Grants to Counties, Cities and Civil Divisions	10,435,602.45
Teacher Health Insurance	
Grants to Counties, Cities and Civil Divisions	41,452,754.25
Health Insurance - Non Certificated Personnel	
Grants to Counties, Cities and Civil Divisions	11,300,000.00
Teacher Health Insurance - Retired Teachers	
Grants to Counties, Cities and Civil Divisions	7,807,000.00
Grants to Local School Systems for Educational Purposes	
Grants to Counties, Cities and Civil Divisions	78,000,000.00
Area Vocational-Technical School Construction	
Grants to Counties, Cities and Civil Divisions	580,000.00
Salaries of Extended Pre-School Personnel	
Grants to Counties, Cities and Civil Divisions	13,875,072.00
Child Care Lunch Program (Federal)	
Grants to Counties, Cities and Civil Divisions	14,033,812.90

BUDGET FUNDS continued

EDUCATION: continued				
EDUCATION, DEPARTMENT OF continued				
"A" EDUCATION, DEPARTMENT OF continued				
Non-APEG Grants: continued				
Emergency Immigrant Education Assistance				
Grants to Counties, Cities and Civil Divisions	$ 84,762.00	$ 735,876,876.67		
Chapter II - Block Grant Flow Through				
Grants to Counties, Cities and Civil Divisions		8,981,324.00	$ 1,900,518,235.05	
"B" INSTITUTIONS				
Utilities				
Utilities			1,512,954.09	$ 1,902,031,189.14
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND				
Payments to Employees' Retirement System				
Grants to Counties, Cities and Civil Divisions			$ 176,455.00	
Employer Contributions				
Grants to Counties, Cities and Civil Divisions			12,000,000.00	12,176,455.00
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF				
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS				
Grants to Colleges				
Grants to Counties, Cities and Civil Divisions			$ 593,898,334.00	
"B" REGENTS' CENTRAL OFFICE				
Southern Regional Education Board Payments				
Per Diem, Fees and Contracts Contracts		$ 6,792,150.00		
Medical Scholarships				
Tuition and Scholarships		495,724.50		
Regents Opportunity Grants				
Per Diem, Fees and Contracts Contracts		600,000.00		
Regents Scholarships				
Tuition and Scholarships		200,000.00		
Grants to Junior Colleges				
Grants to Counties, Cities and Civil Divisions		5,670,847.28		
Rental Payments to Georgia Military College				
Per Diem, Fees and Contracts Contracts		223,000.00	13,981,721.78	607,880,055.78
STUDENT FINANCE COMMISSION, GEORGIA				
Payment of Interest and Fees				
Tuition and Scholarships			$ 150,000.00	
Guaranteed Educational Loans				
Tuition and Scholarships			2,091,828.00	
Tuition and Equalization Grants				
Tuition and Scholarships			9,980,000.00	
Student Incentive Grants				
Tuition and Scholarships			2,896,942.00	
Law Enforcement Personnel Dependents' Grants				
Tuition and Scholarships			25,160.00	
North Georgia College ROTC Grants				
Tuition and Scholarships			111,100.00	
Osteopathic Medical Loans				
Tuition and Scholarships			102,273.00	
Georgia Military Scholarship Grants				
Tuition and Scholarships			86,474.00	15,443,777.00
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND				
Postage				
Supplies and Materials			$ 84,412.17	
Cost of Living Increases for Local Retirement System Members				
Grants to Counties, Cities and Civil Divisions			1,281,436.99	
Floor Fund for Local Retirement Systems				
Grants to Counties, Cities and Civil Divisions			1,255,764.10	2,621,613.26

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND				
Postage				
Supplies and Materials			$ 65,605.76	
Benefits to Retirees				
Grants to Counties, Cities and Civil Divisions			2,125,000.00	
Employer Contribution				
Grants to Counties, Cities and Civil Divisions			8,342,714.00	$ 10,533,319.76
GOVERNOR, OFFICE OF THE				
"A" GOVERNOR'S OFFICE				
Mansion Allowance				
Other Expenditures		$ 40,000.00		
Intern Stipends and Travel				
Other Expenditures		231,894.53	$ 271,894.53	
"B" PLANNING AND BUDGET, OFFICE OF				
State Fair and Livestock Exposition				
Other Costs				
Rents (Other Than Real Estate)	$ 4,952.00			
Other Expenditures	1,673.34	$ 6,625.34		
Travel		854.65		
Publications and Printing		541.45		
Per Diem, Fees and Contracts				
Per Diem and Fees		113,433.49	121,454.93	
"C" UNITS ATTACHED FOR ADMINISTRATIVE PURPOSES ONLY				
Art Grants - State Funds				
Grants to Counties, Cities and Civil Divisions		$ 1,468,806.00		
Art Grants - Federal Funds				
Grants to Counties, Cities and Civil Divisions		493,175.22		
Art Grants - Donations				
Grants to Counties, Cities and Civil Divisions		38,246.55		
Art Grants - Governor's Emergency Funds				
Grants to Counties, Cities and Civil Divisions		85,972.00	2,086,199.77	2,479,549.23
HUMAN RESOURCES, DEPARTMENT OF				
"A" DEPARTMENTAL OPERATIONS				
Utilities				
Utilities		$ 1,028,665.26		
Postage				
Supplies and Materials		2,084,674.56		
Grants for Regional Prenatal and Postnatal Care Programs				
Grants to Counties, Cities and Civil Divisions		3,879,000.00		
Crippled Children Benefits				
Direct Benefits - Medical Care and Public Assistance	$ 3,669,025.32			
Per Diem, Fees and Contracts				
Contracts	732,000.00	4,401,025.32		
Crippled Children Clinics				
Direct Benefits - Medical Care and Public Assistance		459,930.62		
Kidney Disease Benefits				
Direct Benefits - Medical Care and Public Assistance		379,789.82		
Cancer Control Benefits				
Direct Benefits - Medical Care and Public Assistance		2,043,572.26		
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants				
Direct Benefits - Medical Care and Public Assistance		3,892,763.56		
Family Planning Benefits				
Direct Benefits - Medical Care and Public Assistance		299,319.14		
Benefits for Midwifery Program				
Direct Benefits - Medical Care and Public Assistance		183,889.25		
Grant-In-Aid to Counties				
Grants to Counties, Cities and Civil Divisions		39,579,939.11		
Work Incentive Benefits				
Direct Benefits - Medical Care and Public Assistance		352,799.14		
Grants to Fulton County for 24-hour Emergency Social Services				
Grants to Counties, Cities and Civil Divisions		197,042.00		

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

HUMAN RESOURCES, DEPARTMENT OF continued
"A" DEPARTMENTAL OPERATIONS continued

Benefits for Child Care		
Direct Benefits - Medical Care and Public Assistance		$ 17,625,714.72
Homemaker Meals		
Grants to Counties, Cities and Civil Divisions		86,384.19
Chatham County Homemaker Project		
Grants to Counties, Cities and Civil Divisions		479,134.13
Douglas County Homemaker Project		
Grants to Counties, Cities and Civil Divisions		138,850.93
Fulton County Homemaker Project		
Grants to Counties, Cities and Civil Divisions		312,122.62
Grants for Nephrology Centers		
Grants to Counties, Cities and Civil Divisions		239,000.00
Case Services		
Direct Benefits - Medical Care and Public Assistance		15,106,835.98
E. S. R. P. Case Services		
Direct Benefits - Medical Care and Public Assistance		36,450.94
AFDC Benefits		
Direct Benefits - Medical Care and Public Assistance		194,197,248.24
Local Services Benefits Payments Grants		
Grants to Counties, Cities and Civil Divisions	$ 67,071,569.67	
Per Diem, Fees and Contracts Contracts	60,340.00	67,131,909.67
Grants to Counties for Social Services		
Grants to Counties, Cities and Civil Divisions		50,081,604.11
Contract with Vocational Rehabilitation Community Facilities		
Per Diem, Fees and Contracts Contracts		4,074,687.72
Contract for the Purchase of Clotting Factor for the Hemophilia Program		
Per Diem, Fees and Contracts Contracts		100,000.00
Contract with the Affirmative Industries		
Per Diem, Fees and Contracts Contracts		110,000.00
Institutional Repairs and Maintenance		
Per Diem, Fees and Contracts		
Per Diem and Fees	$ 5,660.00	
Contracts	149,340.00	155,000.00
Contract with Emory University for Arthritis Research		
Per Diem, Fees and Contracts Contracts		210,000.00
Grant for Epilepsy Program		
Grants to Counties, Cities and Civil Divisions		65,000.00
Grant to Grady Hospital for Cystic Fibrosis Program		
Grants to Counties, Cities and Civil Divisions		42,000.00
Contract for Scoliosis Screening		
Per Diem, Fees and Contracts Contracts		114,999.82
Menninger Group Homes		
Per Diem, Fees and Contracts Contracts		376,000.00
Contract - Georgia Advocacy Office, Inc.		
Per Diem, Fees and Contracts Contracts		215,000.00
Grant for Teenage Pregnancy Prevention Program		
Grants to Counties, Cities and Civil Divisions		249,997.93
Contract - Cancer Research at Emory		
Per Diem, Fees and Contracts Contracts		115,000.00
Contract - Macon-Bibb County Hospital Authority		
Per Diem, Fees and Contracts Contracts		5,500,000.00
Grants to Counties for Metabolic Disorders Screening and Testing		
Grants to Counties, Cities and Civil Divisions		42,510.52

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

HUMAN RESOURCES, DEPARTMENT OF continued				
"A" DEPARTMENTAL OPERATIONS continued				
Payments to DMA				
Direct Benefits - Medical Care and Public Assistance		$ 2,415,265.60		
Contract with Housing Alternatives				
Per Diem, Fees and Contracts				
Contracts		70,000.00		
Contracts with Auditory Educational Clinic				
Per Diem, Fees and Contracts				
Contracts		78,000.00		
Contract with RCW Industries, Inc.				
Per Diem, Fees and Contracts				
Contracts		143,000.00	$ 418,294,127.16	
"B" HEALTH PLANNING AND DEVELOPMENT, STATE				
Postage				
Supplies and Materials			6,962.73	
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS				
Utilities				
Utilities		$ 14,875,603.71		
Postage				
Supplies and Materials		212,520.18		
Institutional Repairs and Maintenance				
Per Diem, Fees and Contracts				
Contracts		775,996.94		
Grants to County-Owned Detention Centers				
Grants to Counties, Cities and Civil Divisions		1,943,228.15		
Drug Abuse Contracts				
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 8,500.00			
Contracts	970,881.03	979,381.03		
Day Care Centers for the Mentally Retarded				
Per Diem, Fees and Contracts				
Contracts		54,291,613.55		
MR Day Care Center Motor Vehicle Purchases				
Grants to Counties, Cities and Civil Divisions		619,046.90		
Supportive Living Staff				
Grants to Counties, Cities and Civil Divisions		1,455,127.14		
Supportive Living Benefits				
Grants to Counties, Cities and Civil Divisions		5,618,062.83		
Georgia State Foster Grandparent/ Senior Companion Program				
Per Diem, Fees and Contracts				
Contracts		551,919.34		
Community Mental Health Center Services				
Grants to Counties, Cities and Civil Divisions	$ 63,218,693.08			
Per Diem, Fees and Contracts				
Per Diem and Fees	9,000.09	63,227,693.17		
Project Rescue				
Per Diem, Fees and Contracts				
Contracts		305,752.00		
Project ARC				
Per Diem, Fees and Contracts				
Contracts		196,794.00		
Project Friendship				
Per Diem, Fees and Contracts				
Contracts		244,690.00		
Group Homes for Autistic Children				
Grants to Counties, Cities and Civil Divisions		279,460.17		
Uniform Alcoholism Projects				
Grants to Counties, Cities and Civil Divisions		2,746,851.45		
Child Care Benefits				
Direct Benefits - Medical Care and Public Assistance		15,646.00		
Community Mental Retardation Staff				
Grants to Counties, Cities and Civil Divisions		3,325,009.84		
Community Mental Retardation Residential Services				
Grants to Counties, Cities and Civil Divisions		12,139,714.51		
Lumpkin Area Individual Living, Inc.				
Per Diem, Fees and Contracts				
Contracts		26,379.03	163,830,489.94	$ 582,131,579.83

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

INDUSTRY AND TRADE, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 140,029.64	
Local Welcome Center Contracts				
Per Diem, Fees and Contracts				
Contracts			130,000.00	
Advertising				
Other Costs				
Supplies and Materials	$ 2,036.98			
Rents (Other Than Real Estate)	2,962.44			
Other Expenditures	875,862.85	$ 880,862.27		
Travel		6,083.32		
Publications and Printing		34,548.58		
Telecommunications		249.96		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 104,578.00			
Contracts	252,992.00	357,570.00	1,279,314.13	
Georgia Ports Authority -				
Authority Lease Rentals				
Authority Lease Rentals			2,735,000.00	
Georgia Ports Authority -				
General Obligation Bond Payments				
General Obligation Debt Sinking Fund			6,144,392.00	
Historic Chattahoochee Commission Contract				
Per Diem, Fees and Contracts				
Contracts			50,000.00	
Atlanta Council for International Visitors				
Per Diem, Fees and Contracts				
Contracts			25,000.00	
Waterway Development in Georgia				
Per Diem, Fees and Contracts				
Contracts			50,000.00	
Georgia Music Week Promotion				
Per Diem, Fees and Contracts				
Contracts			20,000.00	
Georgia World Congress Center				
Operating Expenses				
Per Diem, Fees and Contracts				
Contracts			1,372,000.00	
Contract - Georgia Association of Broadcasters				
Per Diem, Fees and Contracts				
Contracts			51,500.00	
Southern Center for International Studies				
Per Diem, Fees and Contracts				
Contracts			25,000.00	
Contract - Lanier Regional Committee				
Per Diem, Fees and Contracts				
Contracts			12,500.00	$ 12,034,735.77
INVESTIGATION, GEORGIA BUREAU OF				
Evidence Purchased				
Other Expenditures			$ 366,058.74	
Utilities				
Utilities			81,488.21	
Postage				
Supplies and Materials			70,332.39	
Alcohol Analyzers				
Equipment Purchases			97,200.00	615,079.34
LABOR, DEPARTMENT OF				
Per Diem, Fees and Contracts (JTPA)				
Per Diem, Fees and Contracts				
Per Diem and Fees		$ 3,811.59		
Contracts		9,761,010.57	$ 9,764,822.16	
W.I.N. Grants				
Direct Benefits - Medical Care and Public Assistance			206,440.03	9,971,262.19
LAW, DEPARTMENT OF				
Books for State Library				
Equipment Purchases				70,959.15
MEDICAL ASSISTANCE, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 142,451.59	
Medicaid Benefits				
Direct Benefits - Medical Care and Public Assistance			619,389,838.44	
Payments to Counties for Mental Health				
Grants to Counties, Cities and Civil Divisions			9,138,997.67	
Audits Contracts				
Per Diem, Fees and Contracts				
Contracts			731,958.72	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued				
Medicaid Benefits Reserve (1983)				
Direct Benefits - Medical Care and Public Assistance			$(-) 208,420.21	
Medicaid Benefits Reserve (1984)				
Direct Benefits - Medical Care and Public Assistance			90,892,453.09	
Payments to Counties for Mental Health Reserve (1983)				
Grants to Counties, Cities and Civil Divisions			7,563.84	
Payments to Counties for Mental Health Reserve (1984)				
Grants to Counties, Cities and Civil Divisions			1,636,626.26	$ 721,731,469.40
OFFENDER REHABILITATION, DEPARTMENT OF				
"A" DEPARTMENTAL OPERATIONS				
Utilities				
Utilities		$ 44,090.87		
County Subsidy				
Grants to Counties, Cities and Civil Divisions		6,760,874.50		
County Subsidy for Jails				
Grants to Counties, Cities and Civil Divisions		105,840.00		
Court Costs				
Per Diem, Fees and Contracts				
Per Diem and Fees		350,039.26		
Central Repair Fund				
Other Costs				
Repairs and Maintenance	$ 488,123.87			
Rents (Other Than Real Estate)	3,330.20			
Equipment Purchases	54,896.25			
Per Diem, Fees and Contracts				
Per Diem and Fees	1,694.00	548,044.32		
Grants for County Workcamp Construction				
Grants to Counties, Cities and Civil Divisions		605,636.44		
Local Jail Equipment Grants				
Grants to Counties, Cities and Civil Divisions		50,000.00		
Grants for Local Jails				
Grants to Counties, Cities and Civil Divisions		398,072.59		
Payments to Georgia Correctional Industries				
Per Diem, Fees and Contracts				
Contracts		524,305.00	$ 9,386,902.98	
"B" CORRECTIONAL INSTITUTIONS, TRANSITIONAL CENTERS, AND SUPPORT				
Utilities				
Utilities		$ 6,367,369.89		
Payments to Central State Hospital for Meals				
Per Diem, Fees and Contracts				
Contracts		2,216,884.18		
Payments to Central State Hospital for Utilities				
Per Diem, Fees and Contracts				
Contracts		1,094,022.14		
Inmate Release Funds				
Other Expenditures		830,625.71		
Health Service Purchases				
Other Costs				
Supplies and Materials	$ 1,694,829.26			
Direct Benefits - Medical Care and Public Assistance	47,174.89			
Per Diem, Fees and Contracts				
Per Diem and Fees	3,885,387.74			
Contracts	4,041,494.00	9,668,885.89		
Payments to the Medical Association of Georgia for Jail and Prison Health Care Certification				
Per Diem, Fees and Contracts				
Contracts		40,479.00	20,218,266.81	
"E" PROBATION FIELD OPERATIONS				
Utilities				
Utilities			263,629.98	29,868,799.77
PARDONS AND PAROLES, BOARD OF				
County Jail Subsidy				
Grants to Counties, Cities and Civil Divisions				181,232.50

BUDGET FUNDS continued

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION				
Postage				
Supplies and Materials			$ 166,059.90	
Health Insurance Claim Payments				
Other Expenditures			147,544,591.84	$ 147,710,651.74
PUBLIC SAFETY, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 580,893.50	
Conviction Reports				
Other Expenditures			206,422.75	
Peace Officers Training Grant				
Grants to Counties, Cities and Civil Divisions			1,884,406.10	
Driver License Processing				
Other Expenditures			754,135.80	
Highway Safety Grants				
Grants to Counties, Cities and Civil Divisions			2,617,566.42	6,043,424.57
REVENUE, DEPARTMENT OF				
County Tax Officials/Retirement and FICA				
Grants to Counties, Cities and Civil Divisions			$ 1,292,500.00	
Grants to Counties/Appraisal Staff				
Grants to Counties, Cities and Civil Divisions			1,231,710.56	
Motor Vehicle Tag Purchases				
Supplies and Materials			1,100,000.00	
Motor Vehicle Decal Purchases				
Supplies and Materials			338,599.87	
Postage				
Supplies and Materials			2,173,120.96	6,135,931.39
SECRETARY OF STATE				
"A" SECRETARY OF STATE				
Election Expenses				
Personal Services				
Salaries and Wages		$ 6,246.25		
Other Costs				
Motor Vehicle Expenses	$ 659.00			
Supplies and Materials	79,191.84			
Repairs and Maintenance	2,774.40			
Utilities	106.98			
Rents (Other Than Real Estate)	1,382.99			
Other Expenditures	20,646.39	104,761.60		
Travel		2,796.74		
Publications and Printing		664,192.59		
Equipment Purchases		141.80		
Telecommunications		1,650.50		
Per Diem, Fees and Contracts				
Per Diem and Fees		5,492.94	$ 785,282.42	
Postage				
Supplies and Materials			277,698.53	1,062,980.95
TRANSPORTATION, DEPARTMENT OF				
Mass Transit Grants				
Equipment Purchases		$ 3,615.00		
Per Diem, Fees and Contracts				
Contracts		4,904,561.43	$ 4,908,176.43	
Harbor Maintenance Payments				
Other Expenditures		$ 216.86		
Per Diem, Fees and Contracts				
Contracts		399,769.18	399,986.04	
Capital Outlay - Airport Development				
Capital Outlay			673,526.01	
Capital Outlay - Airport Operational Improvements				
Capital Outlay			1,077,352.93	
Capital Outlay - Airport Approach Aid				
Capital Outlay			150,130.68	
Geodetic Control				
Personal Services				
Salaries and Wages	$ 65,604.42			
Employer's Contributions for:				
F.I.C.A.	4,281.69			
Retirement	10,252.52			
Health Insurance	4,062.53			
Personal Liability Insurance	100.00	$ 84,301.16		
Other Costs				
Motor Vehicle Expenses	$ 6,120.95			
Supplies and Materials	702.10			
Repairs and Maintenance	533.40			
Utilities	912.31			
Rents (Other Than Real Estate)	2,460.00			
Assessments by Merit System	333.00	11,061.76		

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS continued

TRANSPORTATION, DEPARTMENT OF continued			
Geodetic Control continued			
Travel	$ 7,893.37		
Telecommunications	923.65		
Per Diem, Fees and Contracts			
Contracts	20,000.00	$ 124,179.94	
Spoilage Area Acquisition, Clearing and Preparation			
Per Diem, Fees and Contracts			
Contracts		4,079,273.91	$ 11,412,625.94
VETERANS SERVICE, STATE DEPARTMENT OF			
Postage			
Supplies and Materials		$ 31,818.38	
Operating Expense/Payments to Central State Hospital			
Per Diem, Fees and Contracts			
Contracts		8,398,283.00	
Operating Expense/Payments to Medical College of Georgia			
Per Diem, Fees and Contracts			
Contracts		3,748,920.24	
Regular Operating Expenses for Projects and Insurance			
Repairs and Maintenance		161,582.36	12,340,603.98
WORKERS' COMPENSATION, STATE BOARD OF			
Postage			
Supplies and Materials			74,201.68
			$ 4,246,413,358.42

STATE REVENUE COLLECTIONS FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BY STATE UNITS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1985

		STATE	
STATE UNIT	CASH BALANCE JULY 1, 1984	TAXES, FINES AND FORFEITS	RENTS ON INVESTMENT PROPERTIES
Administrative Services, Department of	$ 91,186.46	$ .00	$ 4,533,902.02
Agriculture, Department of	292,658.56	9,025.00	.00
Audits, Department of	.00	.00	.00
Banking and Finance, Department of	.00	25,626.00	.00
Boxing Commission, State	.00	.00	.00
Comptroller General	849,394.96	92,374,681.15	.00
Conservation:			
Natural Resources, Department of	25,170.25	11,617,567.02	.00
Soil and Water Conservation Committee, State	.00	.00	.00
Education:			
Education, Department of	.00	.00	.00
Regents of the University System of Georgia, Board of	.00	.00	.00
Employees' Retirement System	.00	.00	.00
General Assembly of Georgia	.00	.00	.00
Governor, Office of the	.00	.00	.00
Human Resources, Department of	356,836.37	.00	.00
Industry and Trade, Department of	.00	.00	.00
Investigation, Georgia Bureau of	.00	25,200.00	.00
Judicial System:			
Supreme Court	53,651.89	.00	.00
Court of Appeals	.00	.00	.00
Labor, Department of	.00	1,164,105.01	.00
Law, Department of	.00	.00	.00
Medical Assistance, Department of	.00	.00	.00
Offender Rehabilitation, Department of	.00	.00	.00
Pardons and Paroles, Board of	.00	.00	.00
Public Safety, Department of	(-) 75.00	5,570,103.50	.00
Public Service Commission	2,370.00	.00	.00
Revenue, Department of	164,914.73	4,354,151,613.32	.00
Secretary of State	2,635.45	.00	.00
Workers' Compensation, State Board of	.00	.00	.00
	$ 1,838,743.67	$ 4,464,937,921.00	$ 4,533,902.02

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1985

REVENUE COLLECTIONS			DISBURSEMENTS	
INTEREST EARNED	EARNINGS FROM FEES, RENTS AND SALES FOR SERVICES	TOTAL	TRANSFERS TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	CASH BALANCE JUNE 30, 1985
$ 69,410,266.48	$ 1,578,323.50	$ 75,522,492.00	$ 75,601,983.26	$ 11,695.20
.00	4,320,386.05	4,329,411.05	4,286,333.94	335,735.67
.00	185,122.93	185,122.93	185,122.93	.00
.00	4,129,091.02	4,154,717.02	4,154,717.02	.00
.00	2,585.00	2,585.00	.00	2,585.00
.00	840,891.80	93,215,572.95	94,050,698.77	14,269.14
.00	68,154.09	11,685,721.11	11,709,208.36	1,683.00
.00	2,315.00	2,315.00	2,315.00	.00
.00	11,740.00	11,740.00	11,740.00	.00
73,179.07	173,021.55	246,200.62	246,200.62	.00
.00	1,450,000.00	1,450,000.00	1,450,000.00	.00
.00	40,483.55	40,483.55	40,483.55	.00
.00	17,341.20	17,341.20	17,341.20	.00
16.14	11,996,276.73	11,996,292.87	11,950,356.88	402,772.36
.00	123,672.46	123,672.46	123,672.46	.00
.00	84,300.26	109,500.26	109,500.26	.00
.00	179,420.99	179,420.99	183,471.95	49,600.93
.00	53,149.05	53,149.05	53,149.05	.00
.00	.00	1,164,105.01	1,121,301.24	42,803.77
.00	16,081.16	16,081.16	16,081.16	.00
483,012.95	.00	483,012.95	461,188.60	21,824.35
.00	507,058.59	507,058.59	507,058.59	.00
.00	115,301.74	115,301.74	115,301.74	.00
.00	6,046,088.70	11,616,192.20	11,616,142.20	(-) 25.00
.00	2,648,035.00	2,648,035.00	2,645,405.00	5,000.00
.00	19,819,988.41	4,373,971,601.73	4,369,113,918.40	5,022,598.06
.00	13,803,418.22	13,803,418.22	13,336,168.87	469,884.80
.00	4,704,551.80	4,704,551.80	4,704,551.80	.00
$ 69,966,474.64	$ 72,916,798.80	$ 4,612,355,096.46	$ 4,607,813,412.85	$ 6,380,427.28

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA

GENERAL OBLIGATION DEBT SINKING FUND

YEAR ENDED JUNE 30, 1985

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

COMBINED BALANCE SHEET - ALL FUNDS

JUNE 30, 1985

ASSETS	GOVERNMENTAL FUND TYPE DEBT SERVICE	ACCOUNT GROUP GENERAL LONG-TERM DEBT	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Banks	$ 4,581,019.82		$ 4,581,019.82
Investments	44,752,147.32		44,752,147.32
Amounts Available in Debt Service Fund		$ 49,333,167.14	49,333,167.14
Total Current Assets	$ 49,333,167.14	$ 49,333,167.14	$ 98,666,334.28
DEFERRED ASSETS			
Funds to be provided from future Appropriations in accordance with Article VII, Section IV, Paragraph III of the Constitution of the State of Georgia for Retirement of Bonds (1)		1,183,826,832.86	1,183,826,832.86
Total Assets	$ 49,333,167.14	$ 1,233,160,000.00	$ 1,282,493,167.14
LIABILITIES AND FUND EQUITY			
LIABILITIES			
General Obligation Bonds Payable		$ 1,233,160,000.00	$ 1,233,160,000.00
FUND EQUITY			
Fund Balance Reserved For Debt Service	$ 49,333,167.14		49,333,167.14
Total Liabilities and Fund Equity	$ 49,333,167.14	$ 1,233,160,000.00	$ 1,282,493,167.14

Note: (1) The $1,183,826,832.86 shown above is only that portion of the appropriations to be provided in future periods to offset the principal of outstanding bonded indebtedness. Additional appropriations will be made to provide for payment of interest as the interest becomes due.

Special Note: The Bond Proceeds Fund and Construction Fund are included in the audit report of the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

DEBT SERVICE FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1985

CASH RECEIPTS

REVENUES

OTHER REVENUES RETAINED		
From General Obligation Debt Sinking Fund - Budget Funds		$ 150,050,698.00
Discount on Bonds Retired in Advance of Due Date	$ 2,280,652.46	
Less: Accrued Interest	472,913.03	1,807,739.43
Financing and Investment Commission, Georgia State For Debt Retirement		25,177,260.57
Income on Investments		3,767,773.50
State Agencies for Retirement of Bonds and Interest		
Industry and Trade, Department of	$ 6,144,392.00	
Transportation, Department of	38,436,028.61	44,580,420.61
Total Cash Receipts		$ 225.383,892.11

BALANCE JULY 1, 1984

Cash	$ 5,803.58	
Investments	28,647,671.45	28,653,475.03
		$ 254,037,367.14

DISBURSEMENTS

EXPENSE

Interest on Bonds	
1974A	$ 880,587.50
1974B	1,542,486.25
1975A (*)	1,535,787.50
1975B	1,330,575.00
1975C (*)	1,956,655.00
1975D	1,726,212.50
1975E	2,276,275.00
1976A (*)	290,737.50
1976B	998,467.50
1976C	1,187,300.00
1976D	933,243.75
1976E	76,375.00
1977A	358,680.00
1977B	169,765.00
1977C (*)	2,524,112.50
1977D	2,248,282.50
1980A	3,976,507.50
1981A (*)	12,942,787.50
1981C	5,886,015.00
1981D	557,175.00
1982A	1,946,350.00
1982B	12,616,692.50
1982C	504,687.50
1982D (*)	3,819,305.00
1982E (*)	4,280,585.00
1982F	3,021,380.00

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

DEBT SERVICE FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1985

DISBURSEMENTS continued

EXPENSE continued		
Interest on Bonds continued		
1983A	$ 1,192,885.00	
1983B	3,936,837.50	
1983C	893,840.00	
1984A	2,012,695.00	
1984B (*)	12,224,110.00	
1984C (*)	917,260.00	
1985A (*)	1,526,488.75	
1985B (*)	113,056.25	$ 92,404,200.00
DEBT RETIREMENT		
Bonds Redeemed		
1974A	$ 785,000.00	
1974B	2,530,000.00	
1975A	1,710,000.00	
1975B	1,730,000.00	
1975C (*)	2,285,000.00	
1975D	1,240,000.00	
1975E	1,775,000.00	
1976A	410,000.00	
1976B	1,310,000.00	
1976C	1,585,000.00	
1976D	2,190,000.00	
1976E	135,000.00	
1977A	675,000.00	
1977B	335,000.00	
1977C (*)	3,865,000.00	
1977D	5,465,000.00	
1980A	2,320,000.00	
1981A (*)	3,640,000.00	
1981C	515,000.00	
1981D	135,000.00	
1982A	6,630,000.00	
1982B	5,435,000.00	
1982C	1,705,000.00	
1982D (*)	12,335,000.00	
1982E (*)	775,000.00	
1982F	10,090,000.00	
1983A	4,125,000.00	
1983B	13,445,000.00	
1983C	2,485,000.00	
1984A	6,045,000.00	
1984B (*)	6,955,000.00	
1984C (*)	1,980,000.00	
1985A	5,220,000.00	
1985C	440,000.00	112,300,000.00
Total Disbursements		$ 204,704,200.00
BALANCE JUNE 30, 1985		
Cash	$ 4,581,019.82	
Investments	44,752,147.32	49,333,167.14
		$ 254,037,367.14

(*) Bond principal and interest due July 1st each year
are paid prior to June 30th each year.

Note: All paying agents' fees and other items of expense are paid by the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

OLD STATE FIXED DEBT

OLD STATE FIXED DEBT

(Does not include Current Operation Obligations)

PLEDGE OF FULL FAITH AND CREDIT

NEGOTIABLE BONDS	JUNE 30, 1985	JUNE 30, 1984
Due but not presented		
General State Bonds of 1838 and 1879	$ 15,505.00	$ 15,505.00
Less Cash Reserve	15,505.00	15,505.00
Net Negotiable Old State Debt	$ 0.00	$ 0.00

PLEDGE OF ROAD REVENUE APPROPRIATION

Certificates of Debt to Counties (No Interest)		
Due but not presented		
1940 Refunding Certificates of Indebtedness	$ 100.00	$ 100.00
Less Cash Reserve	100.00	100.00
Net Debt to Counties	$ 0.00	$ 0.00

SUMMARY

Total Old State Debt Outstanding	$ 15,605.00	$ 15,605.00
Less Cash Reserve	15,605.00	15,605.00
Net Old State Fixed Debt	$ 0.00	$ 0.00

Note: All old "General State Bonds" of the State of Georgia are past due but have not been presented for redemption. Funds are held in the Department of Administrative Services, Fiscal Division as a reserve to liquidate this obligation if and when the past due outstanding bonds and coupons are presented.

The accompanying notes are an integral part of these financial statements.

SCHEDULE OF GENERAL OBLIGATION BONDS
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF GENERAL OBLIGATION BONDS
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1985)

SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
1974-A	9-1-74	$ 20,000,000.00	$ 13,845,000.00	1985/1999
1974-B	11-1-74	38,700,000.00	25,070,000.00	1985/1999
1975-A	1-1-75	35,000,000.00	23,070,000.00	1986/2000
1975-B	4-1-75	38,400,000.00	20,975,000.00	1986/2000
1975-C	7-1-75	50,000,000.00	31,155,000.00	1986/2000
1975-D	9-1-75	39,100,000.00	26,930,000.00	1985/2000
1975-E	11-1-75	47,720,000.00	35,420,000.00	1985/2000
1976-A	1-1-76	8,150,000.00	4,855,000.00	1986/1996
1976-B	4-1-76	27,310,000.00	16,770,000.00	1986/1996
1976-C	6-1-76	31,890,000.00	20,605,000.00	1986/1996
1976-D	8-1-76	26,400,000.00	16,950,000.00	1985/1996
1976-E	11-1-76	3,450,000.00	1,520,000.00	1985/1994
1977-A	2-1-77	11,535,000.00	6,735,000.00	1986/1997
1977-B	5-1-77	6,500,000.00	3,285,000.00	1986/1997
1977-C	7-1-77	77,125,000.00	49,975,000.00	1986/1997
1977-D	9-1-77	76,820,000.00	46,860,000.00	1985/1997
1980-A	5-1-80	64,000,000.00	53,025,000.00	1986/2005
1981-A	7-1-81	150,000,000.00	125,505,000.00	1986/2001
1981-B	10-1-81	4,000,000.00	.00	
1981-C	10-1-81	52,850,000.00	50,935,000.00	1985/2001
1981-D	12-1-81	5,650,000.00	4,895,000.00	1985/2001
1982-A	2-1-82	34,310,000.00	15,755,000.00	1986/1987
1982-B	2-1-82	121,375,000.00	100,810,000.00	1986/2002
1982-C	4-1-82	8,600,000.00	3,940,000.00	1986/1987
1982-D	7-1-82	62,470,000.00	28,805,000.00	1986/1987
1982-E	7-1-82	53,840,000.00	34,395,000.00	1985/2002
1982-F	10-1-82	55,450,000.00	35,660,000.00	1986/1987
1983-A	5-1-83	24,140,000.00	15,185,000.00	1985/1988
1983-B	8-1-83	76,170,000.00	52,685,000.00	1986/1988
1983-C	11-1-83	14,965,000.00	12,480,000.00	1985/1988
1984-A	4-1-84	34,900,000.00	23,240,000.00	1986/1989
1984-B	7-1-84	126,670,000.00	119,715,000.00	1986/2004
1984-C	7-1-84	11,700,000.00	9,720,000.00	1986/1989
1985-A	1-1-85	38,000,000.00	32,780,000.00	1986/2005
1985-B	1-1-85	3,155,000.00	3,155,000.00	1986/1990
1985-C	3-1-85	10,000,000.00	9,560,000.00	1986/2005
1985-D	3-1-85	145,645,000.00	145,645,000.00	1986/1991
1985-E	5-1-85	11,250,000.00	11,250,000.00	1986/1991
		$ 1,647,240,000.00	$ 1,233,160,000.00	

Note: In November of 1972 the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523-the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt. Prior to the adoption of the Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities and secured by lease rental agreements between the authorities and various State departments and agencies. The provisions of the Amendment were implemented by the General Assembly in 1973 with the enactment of the Georgia State Financing and Investment Commission Act (Georgia Laws 1973, page 750, et seq.-the "Act"), and the constitutionality of the new system of State financing was favorably adjudicated by the Supreme Court of Georgia in a decision rendered on July 16, 1974 in Sears v. State of Georgia, 232 Ga. 547 (1974).

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1985)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA EDUCATION AUTHORITY (SCHOOLS)	1952-A	10-1-52	$ 32,097,000.00	None	
	1953-A	9-1-53	63,300,000.00	None	
	1954	3-1-54	32,512,000.00	None	
	1955	5-1-55	29,238,000.00	None	
	1961	10-1-61	31,452,000.00	None	
	1962	6-1-62	26,600,000.00	None	
	1964	11-1-64	27,905,000.00	$ 4,980,000.00	1985/88
	1965	4-1-65	27,030,000.00	2,785,000.00	1986/87
	1966	9-1-66	32,125,000.00	8,040,000.00	1985/89
	1966*	7-1-66	7,450,000.00	None	
	1967	3-1-67	28,020,000.00	8,380,000.00	1986/90
	1967-A	7-1-67	32,120,000.00	9,085,000.00	1985/89
	1967-B	7-1-67	732,000.00	227,000.00	1985/89
	1967-C	7-1-67	1,247,000.00	337,000.00	1985/89
	1967-D	7-1-67	866,000.00	261,000.00	1985/89
	1968	1-1-68	21,800,000.00	7,695,000.00	1986/92
	1968-A	5-1-68	5,200,000.00	2,200,000.00	1986/93
	1969	3-1-69	13,245,000.00	6,585,000.00	1986/94
	1970	5-1-70	11,500,000.00	5,815,000.00	1986/93
	1970-A	10-1-70	24,715,000.00	14,165,000.00	1985/93
	1971	5-1-71	14,700,000.00	6,115,000.00	1986/92
	1971-A	10-1-71	15,700,000.00	9,985,000.00	1985/95
	1972	4-1-72	10,200,000.00	5,635,000.00	1986/97
	1972-A	10-1-72	19,580,000.00	13,940,000.00	1985/97
	1973	2-1-73	8,040,000.00	4,850,000.00	1986/98
	1973-A	5-1-73	5,000,000.00	3,295,000.00	1986/2001
			$ 522,374,000.00	$ 114,375,000.00	
*Refunding Issue					
GEORGIA EDUCATION AUTHORITY (UNIVERSITY)	1950	10-1-50	$ 6,000,000.00	None	
	1951	6-1-51	6,000,000.00	None	
	1951-A	12-1-51	1,000,000.00	None	
	1953	5-1-53	7,500,000.00	None	
	1957	11-1-57	6,000,000.00	None	
	1958	4-1-58	9,000,000.00	None	
	1959*	9-1-59	5,877,000.00	$ 1,336,000.00	1985/89
	1961	5-1-61	13,000,000.00	125,000.00	1986
	1961*	9-1-61	6,170,000.00	1,615,000.00	1985/91
	1962*	9-1-62	1,000,000.00	315,000.00	1985/2002
	1963	8-1-63	20,000,000.00	1,915,000.00	1985/89
	1963*	1-1-63	3,538,000.00	1,881,000.00	1986/2003
	1964*	5-1-64	4,000,000.00	745,000.00	1986/94
	1964-A*	9-1-64	23,000,000.00	4,365,000.00	1985/94
	1965	1-1-65	25,000,000.00	4,230,000.00	1986/90
	1965-A	7-1-65	20,500,000.00	2,745,000.00	1985/90
	1966	12-1-66	25,500,000.00	5,350,000.00	1985/91
	1967	5-1-67	22,000,000.00	4,590,000.00	1986/93
	1967-A	11-1-67	20,000,000.00	5,180,000.00	1985/95
	1968	3-1-68	18,000,000.00	4,585,000.00	1986/92
	1969	5-1-69	22,000,000.00	7,865,000.00	1986/94
	1971	2-1-71	33,550,000.00	9,505,000.00	1986/93
	1972	2-1-72	27,000,000.00	10,830,000.00	1986/98
	1972-A	10-1-72	8,000,000.00	5,125,000.00	1985/97
	1973	5-1-73	25,350,000.00	12,250,000.00	1986/2001
			$ 358,985,000.00	$ 84,552,000.00	
*Student Housing Bonds					
GEORGIA HIGHWAY AUTHORITY	1953	7-1-53	$ 9,750,000.00	None	
	1954-A	6-1-54	10,250,000.00	None	
	1954-B	12-1-54	10,635,000.00	None	
	1955*	10-1-55	14,500,000.00	None	
	1956-A*	6-1-56	15,500,000.00	None	
	1957-A*	1-1-57	17,500,000.00	None	
	1957-B*	7-1-57	17,500,000.00	None	
	1958	9-1-58	6,200,000.00	None	
	1958-A*	1-1-58	17,500,000.00	None	
	1958-B*	7-1-58	21,000,000.00	None	
	1961-A	4-1-61	30,000,000.00	$ 2,250,000.00	1985/91
	1961-B	10-1-61	35,000,000.00	4,286,000.00	1985/90
	1962*	1-1-62	15,600,000.00	532,000.00	1986/87
	1962-A	4-1-62	35,000,000.00	4,870,000.00	1985/91
	1962-B	7-1-62	11,600,000.00	1,895,000.00	1985/92
	1962-B*	10-1-62	2,600,000.00	None	
	1962-C	10-1-62	4,000,000.00	830,000.00	1985/92
	1966	7-1-66	16,600,000.00	2,290,000.00	1985/90
	1966-A*	1-1-66	10,000,000.00	405,000.00	1986
	1967*	7-1-67	26,000,000.00	9,520,000.00	1985/97

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,

FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED

AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1985)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA HIGHWAY AUTHORITY continued	1968*	7-1-68	$ 25,500,000.00	$ 12,355,000.00	1985/98
	1969*	7-1-69	18,500,000.00	8,265,000.00	1985/94
	1971	7-1-71	20,000,000.00	7,775,000.00	1985/94
	1971-A*	12-1-71	14,000,000.00	5,740,000.00	1985/96
	1972	7-1-72	25,000,000.00	9,695,000.00	1985/97
	1972-A*	12-1-72	19,000,000.00	9,075,000.00	1985/97
	1973	7-1-73	19,000,000.00	9,810,000.00	1985/98
	1973-A*	12-1-73	25,000,000.00	10,240,000.00	1985/98
			$ 492,735,000.00	$ 99,833,000.00	
*Georgia Rural Roads and Partial Rural Roads Authority Bonds					
GEORGIA BUILDING AUTHORITY	1953	11-1-53	$ 9,800,000.00	None	
	1955	1-1-55	2,200,000.00	None	
	1962	4-1-62	6,600,000.00	None	
	1965	9-1-65	8,000,000.00	$ 1,805,000.00	1985/90
	1966	7-1-66	3,000,000.00	240,000.00	1985/88
	1969	2-1-69	3,950,000.00	360,000.00	1986/88
			$ 33,550,000.00	$ 2,405,000.00	
GEORGIA BUILDING AUTHORITY (HOSPITAL)	1953	4-1-53	$ 10,500,000.00	None	
	1961	3-1-61	8,600,000.00	None	
	1962	11-1-62	6,500,000.00	None	
	1966	10-1-66	15,700,000.00	$ 4,515,000.00	1985/92
	1967	5-1-67	13,700,000.00	3,090,000.00	1986/92
	1968	5-1-68	7,000,000.00	1,890,000.00	1986/92
	1970	12-1-70	20,100,000.00	6,580,000.00	1985/93
	1972	4-1-72	6,660,000.00	2,390,000.00	1986/92
			$ 88,760,000.00	$ 18,465,000.00	
GEORGIA BUILDING AUTHORITY (MARKETS)	1957	4-1-57	$ 10,000,000.00	None	
	1966	12-1-66	1,250,000.00	$ 150,000.00	1985/86
	1972	10-1-72	2,675,000.00	1,725,000.00	1985/97
			$ 13,925,000.00	$ 1,875,000.00	
GEORGIA BUILDING AUTHORITY (PENAL)	1966	1-1-66	$ 6,500,000.00	$ 1,530,000.00	1986/92
	1968	1-1-68	3,260,000.00	990,000.00	1986/92
	1970	5-1-70	2,240,000.00	1,015,000.00	1986/93
			$ 12,000,000.00	$ 3,535,000.00	
GEORGIA PORTS AUTHORITY	1950	10-1-50	$ 5,500,000.00	None	
	1961	12-1-61	11,500,000.00	$ 2,580,000.00	1985/90
	1962	9-1-62	2,600,000.00	None	
	1966	1-1-66	5,625,000.00	1,625,000.00	1986/92
	1968	11-1-68	8,310,000.00	4,455,000.00	1985/96
	1974	5-1-74	10,000,000.00	4,740,000.00	1986/96
			$ 43,535,000.00	$ 13,400,000.00	
JEKYLL ISLAND STATE PARK AUTHORITY	1964	4-1-64	$ 2,300,000.00	None	
	1965	9-1-65	5,150,000.00	$ 880,000.00	1985/90
	1968	3-1-68	7,000,000.00	1,430,000.00	1986/91
	1968-A	11-1-68	2,100,000.00	500,000.00	1987/93
	1971	10-1-71	2,320,000.00	815,000.00	1985/95
	1972	7-1-72	2,500,000.00	1,260,000.00	1985/97
			$ 21,370,000.00	$ 4,885,000.00	
STONE MOUNTAIN MEMORIAL ASSOCIATION	1962	7-1-62	$ 5,000,000.00	$ 355,000.00	1985/87
	1964	8-1-64	5,000,000.00	325,000.00	1985
	1967	11-1-67	4,550,000.00	2,040,000.00	1985/92
			$ 14,550,000.00	$ 2,720,000.00	
Grand Total			$ 1,601,784,000.00	$ 346,045,000.00	

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1985)

Notes: Constitutional Amendment of 1960 provides that appropriations shall be made in each year under lease contracts now or hereafter entered into between the State and any State Authority.

Constitutional Amendment of 1972 provides:

> "When any general obligation debt has first been incurred by the delivery of such debt to the purchasers thereof, then and from the date of such delivery, the State and all State institutions, departments and agencies of the State shall be prohibited from entering into any contract (except contracts pertaining to guaranteed revenue debt) with any public agency, public corporation, authority or similar entity if such contract is intended to constitute security for bonds or other obligations issued by any such public agency, public corporation or authority and, from and after the date of such delivery, in the event any contract between the State, or any State institution, department or agency of the State and any public agency, public corporation, authority or similar entity or any revenues from any such contract, is pledged or assigned as security for the repayment of bonds or other obligations, then and in either such event, the appropriation or expenditure of any funds of the State for the payment of obligations under any such contract shall likewise be prohibited; provided, however, all contracts entered into prior to the date of the first delivery of such general obligation debt shall continue to have the benefit of the protection afforded by the provisions of the second paragraph of Paragraph 1 (a) of Section VI, Article VII of this Constitution as fully and completely as though this amendment had not been adopted and for as long as any such contract shall remain in force and effect. Furthermore, nothing in this amendment is intended directly or by implication to have any effect upon any provisions of any such contract establishing lien rights, priorities regarding revenues or otherwise providing protection to the holders of obligations secured by such contracts."

The State of Georgia issued General Obligation Bonds on September 1, 1974. Since that date no Authority bonds have been issued for the payment of which the State of Georgia is obligated and the good faith of the State is pledged. Georgia Education Authority (Schools) bonds which were defeased in fiscal year ended June 30, 1979, are included in grand total of bonds outstanding. See General Comments, page 18 of this report.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

YEAR ENDED JUNE 30, 1985

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

COMBINED BALANCE SHEET - ALL FUNDS

JUNE 30, 1985

ASSETS	GOVERNMENTAL FUND TYPE CAPITAL PROJECTS	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Bank	$ 74,820.36		$ 74,820.36
Investments	464,984,200.15		464,984,200.15
	$ 465,059,020.51		$ 465,059,020.51
FIXED ASSETS			
Land and Buildings		$ 1,332,825,707.97	1,332,825,707.97
Total Assets	$ 465,059,020.51	$ 1,332,825,707.97	$ 1,797,884,728.48
FUND EQUITY			
FUND EQUITY			
Investment in Fixed Assets		$ 1,332,825,707.97	$ 1,332,825,707.97
Fund Balance Reserved For Capital Projects	$ 465,059,020.51		465,059,020.51
Total Fund Equity	$ 465,059,020.51	$ 1,332,825,707.97	$ 1,797,884,728.48

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1985

CASH RECEIPTS

INCOME			
Interest on Investments		$ 41,232,588.93	
Premium and Accrued Interest on Bonds Issued			
Accrued Interest	$ 2,059,154.41		
Premium	44,547.75	2,103,702.16	
		$ 43,336,291.09	
Transfers			
For Advance Retirement of Bonds			
General Obligation Debt Sinking Fund	$(-) 25,177,260.57		
Georgia Building Authority	(-) 19,002.39		
Georgia Building Authority (Hospital)	(-) 664,541.25		
Georgia Building Authority (Penal)	(-) 45,699.90		
Georgia Education Authority (University)	(-) 2,046,833.44		
Georgia Highway Authority	(-) 4,309,217.72		
Georgia Ports Authority	(-) 1,113,557.19		
Jekyll Island State Park Authority	(-) 515,172.26		
	$(-) 33,892,284.72		
For Operations			
Georgia State Financing and Investment Commission - Budget Fund	(-) 950,000.00	(-) 34,842,284.72	$ 8,494,006.37
Construction Supplements			
Clayton County Board of Education		$ 135,039.13	
Education, Department of		2,206,768.44	
General Assembly of Georgia		2,800,000.00	
Human Resources, Department of		2,751,583.04	
Investigation, Georgia Bureau of		978,684.74	
Offender Rehabilitation, Department of		1,291,185.60	
Public Safety, Department of		40,000.00	
Regents of the University System of Georgia, Board of		247,557.59	
University of Georgia		741,603.90	11,192,422.44
Net Income Receipts			$ 19,666,428.81
NON-INCOME			
Sale of State of Georgia General Obligation Bonds		$ 346,420,000.00	
Good Faith Deposit Received in Prior Year		(-) 2,767,400.00	
		$ 343,652,600.00	
Good Faith Deposit on Unissued Bonds		3,613,300.00	347,265,900.00
Net Cash Receipts			$ 366,952,328.81
BALANCE JULY 1, 1984			
Cash		$ 26,342.42	
Investments		299,755,188.97	299,781,531.39
			$ 666,733,860.20

DISBURSEMENTS

EXPENSE		
Regular Operating Expenses		$ 381,097.30
Per Diem, Fees and Contracts		
Per Diem and Fees		2,619,398.70
Total Expense		$ 3,000,496.00
CAPITAL OUTLAY		
Capital Outlay Projects		198,674,343.69
Total Disbursements		$ 201,674,839.69
BALANCE JUNE 30, 1985		
Cash	$ 74,820.36	
Investments	464,984,200.15	465,059,020.51
		$ 666,733,860.20

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS

BALANCE SHEET

BY STATE UNITS

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1985

STATE UNIT	ASSETS CASH IN BANKS, U. S. TREASURY AND TIME DEPOSITS	 INVESTMENTS
Administrative Services, Department of	$ 884,043.55	$ 26,784,852.83
Education:		
Education, Department of	35,000.00	.00
Public School Employees' Retirement System (*)	.00	123,170,536.93
Regents of the University System of Georgia, Board of	1,838,594.38	.00
Teachers' Retirement System (*)	26,332,684.74	3,976,794,415.19
Employees' Assurance Department, State (*)	.00	99,597,335.11
Employees' Retirement System (*)	.00	1,343,292,683.85
Judicial System:		
Superior Courts	17,858,456.96	.00
Labor, Department of	556,013,911.17	.00
Legislative Retirement System, Georgia (*)	1,660.93	5,355,760.80
Public Safety, Department of	42,777.36	.00
Secretary of State	1,165,663.46	.00
Sports Hall of Fame Board, Georgia	20,467.84	.00
Subsequent Injury Trust Fund	1,409,149.00	.00
Trial Judges and Solicitors' Retirement Fund (*)	9,033.20	5,867,028.38
	$ 605,611,442.59	$ 5,580,862,613.09

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the agencies.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1985

		LIABILITIES AND FUND EQUITY		
ACCOUNTS RECEIVABLE	TOTAL ASSETS	CURRENT LIABILITIES	FUND EQUITY RESERVED FUND BALANCE	TOTAL LIABILITIES AND FUND EQUITY
$ 80,384.20	$ 27,749,280.58	$ 525,562.96	$ 27,223,717.62	$ 27,749,280.58
.00	35,000.00	.00	35,000.00	35,000.00
.00	123,170,536.93	1,672,398.91	121,498,138.02	123,170,536.93
.00	1,838,594.38	.00	1,838,594.38	1,838,594.38
97,168,696.32	4,100,295,796.25	35,495.54	4,100,260,300.71	4,100,295,796.25
330,820.06	99,928,155.17	.00	99,928,155.17	99,928,155.17
.00	1,343,292,683.85	7,515,014.44	1,335,777,669.41	1,343,292,683.85
.00	17,858,456.96	.00	17,858,456.96	17,858,456.96
3,598,339.14	559,612,250.31	.00	559,612,250.31	559,612,250.31
.00	5,357,421.73	127,348.31	5,230,073.42	5,357,421.73
.00	42,777.36	.00	42,777.36	42,777.36
.00	1,165,663.46	.00	1,165,663.46	1,165,663.46
.00	20,467.84	.00	20,467.34	20,467.84
.00	1,409,149.00	.00	1,409,149.00	1,409,149.00
.00	5,876,061.58	.00	5,876,061.58	5,876,061.58
$ 101,178,239.72	$ 6,287,652,295.40	$ 9,875,820.16	$ 6,277,776,475.24	$ 6,287,652,295.40

PRIVATE TRUST AND AGENCY FUNDS
BY STATE UNITS

BALANCE SHEET

BY STATE UNITS

PRIVATE TRUST AND AGENCY FUNDS

JUNE 30, 1985

	ASSETS		
STATE UNIT	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL ASSETS
Administrative Services, Department of	$ 403,984,015.72	$ .00	$ 403,984,015.72
Agriculture, Department of	193,395.72	.00	193,395.72
Audits, Department of	90.00	.00	90.00
Banking and Finance, Department of	50.00	.00	50.00
Boxing Commission, Georgia	.00	.00	.00
Community Affairs, Department of	30,357.81	.00	30,357.81
Comptroller General	3,167,758.46	.00	3,167,758.46
Conservation:			
Forestry Commission, Georgia	10,918.62	.00	10,918.62
Natural Resources, Department of	200,294.39	15,920.81	216,215.20
Soil and Water Conservation Committee, State	.00	.00	.00
Defense, Department of	25.00	.00	25.00
Education:			
Education, Department of	215,500.57	.00	215,500.57
Public Telecommunications Commission, Georgia	8,052.55	.00	8,052.55
Regents of the University System of Georgia, Board of	7,835,157.86	.00	7,835,157.86
Student Finance Commission, Georgia	192.50	.00	192.50
Teachers' Retirement System - Expense Fund	.00	.00	.00
Employees' Retirement System - Administrative Expense Fund	430,520.23	.00	430,520.23
Financing and Investment Commission, Georgia State	.00	.00	.00
General Assembly of Georgia	.00	.00	.00
Governor, Office of the	(-) 708.32	946.51	238.19
Human Resources, Department of	11,761,550.89	4,632.16	11,766,183.05
Industry and Trade, Department of	11,420.97	.00	11,420.97
Investigation, Georgia Bureau of	22,240.45	.00	22,240.45
Judicial System:			
Supreme Court	35,680.34	26.00	35,706.34
Court of Appeals	.00	.00	.00
Superior Courts	4,043.08	.00	4,043.08
Continuing Judicial Education, Institute of	27,434.75	.00	27,434.75
Judicial Council	34,080.03	.00	34,080.03
Judicial Qualifications Commission	.00	.00	.00
Juvenile Court Judges, Council of	.00	.00	.00
Labor, Department of	7,421.92	25.81	7,447.73
Law, Department of	.00	.00	.00
Medical Assistance, Department of	6,667.28	63.65	6,730.93
Offender Rehabilitation, Department of	1,699,670.34	100.00	1,699,770.34
Pardons and Paroles, Board of	130,625.98	.00	130,625.98
Personnel Board, State - Merit System of Personnel Administration	617,771.85	.00	617,771.85
Public Safety, Department of	301,654.23	314.40	301,968.63
Public Service Commission	.00	.00	.00
Revenue, Department of	7,103,951.38	.00	7,103,951.38
Secretary of State	22,430.86	15,406.01	37,836.87
Sports Hall of Fame Board, Georgia	.00	.00	.00
Subsequent Injury Trust Fund	.00	.00	.00
Transportation, Department of	7,196,381.20	132,996.00	7,329,377.20
Veterans Service, State Department of	38,631.14	.00	38,631.14
Workers' Compensation, State Board of	.00	.00	.00
	$ 445,097,277.80	$ 170,431.35	$ 445,267,709.15

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET
BY STATE UNITS
PRIVATE TRUST AND AGENCY FUNDS
JUNE 30, 1985

LIABILITIES AND FUND EQUITY		
	FUND EQUITY	TOTAL
CURRENT LIABILITIES	RESERVED FUND BALANCE	LIABILITIES AND FUND EQUITY
$ 81,543.99	$ 403,902,471.73	$ 403,984,015.72
1,243.77	192,151.95	193,395.72
90.00	.00	90.00
50.00	.00	50.00
.00	.00	.00
13,204.27	17,153.54	30,357.81
15,504.68	3,152,253.78	3,167,758.46
302.50	10,616.12	10,918.62
1,193.04	215,022.16	216,215.20
.00	.00	.00
25.00	.00	25.00
4,524.62	210,975.95	215,500.57
8,052.55	.00	8,052.55
1,219.08	7,833,938.78	7,835,157.86
192.50	.00	192.50
.00	.00	.00
.00	430,520.23	430,520.23
.00	.00	.00
.00	.00	.00
186.25	51.94	238.19
1,326,437.37	10,439,745.68	11,766,183.05
11,420.97	.00	11,420.97
16,097.25	6,143.20	22,240.45
128.54	35,577.80	35,706.34
.00	.00	.00
539.74	3,503.34	4,043.08
.00	27,434.75	27,434.75
3,423.40	30,656.63	34,080.03
.00	.00	.00
.00	.00	.00
7,447.73	.00	7,447.73
.00	.00	.00
6,730.93	.00	6,730.93
1,699,392.26	378.08	1,699,770.34
130,625.98	.00	130,625.98
149.51	617,622.34	617,771.85
131,240.87	170,727.76	301,968.63
.00	.00	.00
1,487.00	7,102,464.38	7,103,951.38
25,380.40	12,456.47	37,836.87
.00	.00	.00
.00	.00	.00
1,511,869.55	5,817,507.65	7,329,377.20
38,631.14	.00	38,631.14
.00	.00	.00
$ 5,038,334.89	$ 440,229,374.26	$ 445,267,709.15

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

PRIVATE TRUST AND AGENCY FUNDS

YEAR ENDED JUNE 30, 1985

STATE UNIT	CASH BALANCE JULY 1, 1984	RECEIPTS	DISBURSEMENTS	CASH BALANCE JUNE 30, 1985
Administrative Services, Department of	$ 212,029,517.77	$ 991,094,487.53	$ 799,139,989.58	$ 403,984,015.72
Agriculture, Department of	36,292.77	5,946,413.65	5,789,310.70	193,395.72
Audits, Department of	72.50	1,683,478.07	1,683,460.57	90.00
Banking and Finance, Department of	5,381.97	859,230.63	864,562.60	50.00
Community Affairs, Department of	43,059.67	1,305,712.60	1,318,414.46	30,357.81
Comptroller General	3,244,024.35	2,112,906.77	2,189,172.66	3,167,758.46
Conservation:				
Forestry Commission, Georgia	14,686.25	5,446,769.03	5,450,536.66	10,918.62
Natural Resources, Department of	184,429.78	10,183,538.90	10,167,674.29	200,294.39
Soil and Water Conservation Committee, State		116,174.12	116,174.12	
Defense, Department of	25.00	1,152,841.35	1,152,841.35	25.00
Education:				
Education, Department of	163,581.27	10,487,502.95	10,435,583.65	215,500.57
Public Telecommunications Commission, Georgia	22.50	919,095.85	911,065.80	8,052.55
Regents of the University System of Georgia, Board of	9,380,203.77	18,634,510.95	20,179,556.86	7,835,157.86
Student Finance Commission, Georgia	138.75	591,221.48	591,167.73	192.50
Teachers' Retirement System		456,389.84	456,389.84	
Employees' Retirement System - Administrative Expense Fund	778,988.60	1,624,526.25	1,972,994.62	430,520.23
Financing and Investment Commission, Georgia State		245,441.48	245,441.48	
General Assembly of Georgia		2,139,273.00	2,139,273.00	
Governor, Office of the	2,813.63	1,916,586.07	1,920,108.02	(-) 708.32
Human Resources, Department of	10,414,313.72	137,542,944.24	136,195,707.07	11,761,550.89
Industry and Trade, Department of	30.00	1,084,591.12	1,073,200.15	11,420.97
Investigation, Georgia Bureau of	12,085.67	4,175,178.19	4,165,023.41	22,240.45
Judicial System:				
Supreme Court	126,075.19	1,014,410.69	1,104,805.54	35,680.34
Court of Appeals	2,099.30	817,172.31	819,271.61	.00
Superior Courts	111,183.51	5,882,493.62	5,989,634.05	4,043.08
Continuing Judicial Education, Institute of	20,501.15	53,717.19	46,783.59	27,434.75
Judicial Council	23,036.28	142,008.98	130,965.23	34,080.03
Juvenile Court Judges, Council of		22,987.78	22,987.78	
Labor, Department of	685,011.99	14,084,691.57	14,762,281.64	7,421.92
Law, Department of		2,820,077.10	2,820,077.10	
Medical Assistance, Department of	1,110.00	1,674,352.86	1,668,795.58	6,667.28
Offender Rehabilitation, Department of	1,396,559.30	30,877,096.31	30,573,985.27	1,699,670.34
Pardons and Paroles, Board of	104,213.03	2,302,852.27	2,276,439.32	130,625.98
Personnel Board, State - Merit System of Personnel Administration	411,133.92	15,357,979.58	15,151,341.65	617,771.85
Public Safety, Department of	180,029.42	11,950,903.19	11,829,278.38	301,654.23
Public Service Commission		978,146.03	978,146.03	
Revenue, Department of	5,764,101.97	1,083,999,323.70	1,082,659,474.29	7,103,951.38
Secretary of State	13,961.38	2,641,590.28	2,633,120.80	22,430.86
Sports Hall of Fame Board, Georgia		9,000.00	9,000.00	
Subsequent Injury Trust Fund		48,639.84	48,639.84	
Transportation, Department of	3,095,585.56	54,759,176.91	50,658,381.27	7,196,381.20
Veterans Service, State Department of	38.75	901,487.13	862,894.74	38,631.14
Workers' Compensation, State Board of		1,165,827.95	1,165,827.95	-
	$ 248,244,308.72	$ 2,431,222,749.36	$ 2,234,369,780.28	$ 445,097,277.80

The accompanying notes are an integral part of these financial statements.

STATE UNITS
COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

ADMINISTRATIVE SERVICES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Administrative Services, as presented on page 18 of unit report, provided for expenditures totaling $113,673,134.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 31,154,043.00	$ 31,154,043.00	$ .00
Federal Funds	.00	39,279.19	39,279.19
Other Revenues Retained	82,442,665.00	81,313,738.96	(-) 1,128,926.04
	$ 113,596,708.00	$ 112,507,061.15	$(-) 1,089,646.85
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	76,426.00	1,232,429.49	1,156,003.49
	$ 113,673,134.00	$ 113,739,490.64	$ 66,356.64
EXPENDITURES			
Personal Services	$ 29,472,295.00	$ 28,865,815.99	$(-) 606,479.01
Regular Operating Expenses	6,568,531.00	6,300,552.44	(-) 267,978.56
Travel	227,766.00	195,425.23	(-) 32,340.77
Motor Vehicle Equipment Purchases	473,573.00	448,028.84	(-) 25,544.16
Publications and Printing	282,805.00	246,817.43	(-) 35,987.57
Equipment Purchases	2,306,201.00	2,116,057.52	(-) 190,143.48
Computer Charges	6,847,975.00	6,770,081.05	(-) 77,893.95
Real Estate Rentals	2,905,455.00	2,901,457.34	(-) 3,997.66
Telecommunications	517,189.00	494,716.92	(-) 22,472.08
Per Diem, Fees and Contracts	2,835,455.00	2,414,240.74	(-) 421,214.26
Rents and Maintenance Expense	17,134,339.00	16,708,878.99	(-) 425,460.01
Utilities	34,563.00	34,303.50	(-) 259.50
Unemployment Compensation Reserve	11,552.00	5,736.66	(-) 5,815.34
Payments to Department of Administrative Services Fiscal Administration	1,981,700.00	1,981,700.00	.00
Direct Payments to Georgia Building Authority for Capital Outlay	15,000.00	3,000.00	(-) 12,000.00
Direct Payments to Georgia Building Authority for Authority Lease Rentals	850,000.00	850,000.00	.00
Direct Payments to Georgia Building Authority for Operations	547,220.00	547,220.00	.00
Telephone Billings	30,336,119.00	30,316,454.28	(-) 19,664.72
Materials for Resale	9,630,786.00	9,182,007.13	(-) 448,778.87
Public Safety Officers Indemnity Fund	608,800.00	608,800.00	.00
Health Planning Review Board Operations	65,810.00	29,923.90	(-) 35,886.10
Georgia Golf Hall of Fame Operations	20,000.00	.00	(-) 20,000.00
	$ 113,673,134.00	$ 111,021,217.96	$(-) 2,651,916.04
Excess of Funds Available over Expenditures		$ 2,718,272.68	$ 2,718,272.68

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

AGRICULTURE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Agriculture, as presented in unit report, provided for expenditures totaling $32,468,311.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 27,431,009.00	$ 27,431,009.00	$ .00
Federal Funds	3,886,381.00	3,846,785.05	(-) 39,595.95
Other Revenues Retained	1,150,921.00	1,152,545.92	1,624.92
	$ 32,468,311.00	$ 32,430,339.97	$(-) 37,971.03
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	5,302.25	5,302.25
	$ 32,468,311.00	$ 32,435,642.22	$(-) 32,668.78
EXPENDITURES			
Personal Services	$ 21,312,342.00	$ 21,217,220.75	$(-) 95,121.25
Regular Operating Expenses	2,381,355.00	2,363,272.84	(-) 18,082.16
Travel	955,350.00	938,762.58	(-) 16,587.42
Motor Vehicle Equipment Purchases	492,832.00	490,007.63	(-) 2,824.37
Publications and Printing	575,760.00	568,953.14	(-) 6,806.86
Equipment Purchases	150,944.00	150,006.64	(-) 937.36
Computer Charges	211,154.00	209,088.17	(-) 2,065.83
Real Estate Rentals	598,257.00	595,947.00	(-) 2,310.00
Telecommunications	343,859.00	337,526.93	(-) 6,332.07
Per Diem, Fees and Contracts	327,413.00	325,783.69	(-) 1,629.31
Capital Outlay	238,100.00	237,905.26	(-) 194.74
Market Bulletin Postage	526,000.00	526,000.00	.00
Payments to Athens and Tifton Veterinary Laboratories	1,595,588.00	1,595,588.00	.00
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton	1,191,357.00	1,191,357.00	.00
Veterinary Fees	554,000.00	552,527.00	(-) 1,473.00
Indemnities	58,000.00	46,331.84	(-) 11,668.16
Bee Indemnities	40,000.00	39,990.00	(-) 10.00
Advertising Contract	95,000.00	95,000.00	.00
Payments to Georgia Agrirama Development Authority for Operations	286,000.00	286,000.00	.00
Renovation, Construction, Repairs and Maintenance Projects at Major and Minor Markets	475,000.00	474,704.90	(-) 295.10
Contract - Federation of Southern Cooperatives	60,000.00	60,000.00	.00
	$ 32,468,311.00	$ 32,301,973.37	$(-) 166,337.63
Excess of Funds Available over Expenditures		$ 133,668.85	$ 133,668.85

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

AUDITS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Audits, as presented on page 17 of unit report, provided for expenditures totaling $8,336,176.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,546,504.00	$ 6,546,504.00	$ .00
Other Revenues Retained	1,789,672.00	1,043,922.92	(-) 745,749.08
	$ 8,336,176.00	$ 7,590,426.92	$(-) 745,749.08
EXPENDITURES			
Personal Services and Operations	$ 8,336,176.00	$ 7,465,013.41	$(-) 871,162.59
Excess of Funds Available over Expenditures		$ 125,413.51	$ 125,413.51

BANKING AND FINANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Banking and Finance, as presented in unit report, provided for expenditures totaling $3,971,176.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,971,176.00	$ 3,945,976.00	$(-) 25,200.00
EXPENDITURES			
Personal Services	$ 3,097,189.00	$ 3,084,384.67	$(-) 12,804.33
Regular Operating Expenses	137,610.00	129,486.50	(-) 8,123.50
Travel	275,000.00	270,829.64	(-) 4,170.36
Motor Vehicle Equipment Purchases	134,850.00	134,747.81	(-) 102.19
Publications and Printing	13,830.00	13,565.15	(-) 264.85
Equipment Purchases	7,100.00	7,056.16	(-) 43.84
Computer Charges	122,359.00	122,246.55	(-) 112.45
Real Estate Rentals	143,200.00	132,043.74	(-) 11,156.26
Telecommunications	39,038.00	28,768.60	(-) 10,269.40
Per Diem, Fees and Contracts	1,000.00	297.14	(-) 702.86
	$ 3,971,176.00	$ 3,923,425.96	$(-) 47,750.04
Excess of Funds Available over Expenditures		$ 22,550.04	$ 22,550.04

BOXING COMMISSION, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The State Boxing Commission did not submit a budget for approval to the Office of Planning and Budget.

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

COMMUNITY AFFAIRS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Community Affairs, as presented in unit report, provided for expenditures totaling $129,669,329.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 27,230,346.00	$ 27,213,470.00	$(-) 16,876.00
Federal Funds	102,093,475.00	85,694,029.48	(-) 16,399,445.52
Other Revenues Retained	345,508.00	395,946.43	50,438.43
	$ 129,669,329.00	$ 113,303,445.91	$(-) 16,365,883.09
EXPENDITURES			
Personal Services	$ 4,630,836.00	$ 4,511,427.52	$(-) 119,408.48
Regular Operating Expenses	199,815.00	195,186.10	(-) 4,628.90
Travel	226,809.00	194,670.64	(-) 32,138.36
Motor Vehicle Equipment Purchases	8,500.00	6,639.55	(-) 1,860.45
Publications and Printing	112,800.00	104,484.87	(-) 8,315.13
Equipment Purchases	65,125.00	62,645.01	(-) 2,479.99
Computer Charges	70,300.00	67,038.77	(-) 3,261.23
Real Estate Rentals	255,708.00	255,707.82	(-) .18
Telecommunications	120,045.00	106,802.27	(-) 13,242.73
Per Diem, Fees and Contracts	60,253,571.00	47,727,121.65	(-) 12,526,449.35
Contracts with Area Planning and Development Commissions	1,282,500.00	1,282,500.00	.00
Local Assistance Grants	1,234,480.00	1,234,480.00	.00
Appalachian Regional Commission Assessment	91,027.00	84,931.25	(-) 6,095.75
Community Development Block Grants (Federal)	38,314,569.00	35,704,691.25	(-) 2,609,877.75
Juvenile Justice Grants (Federal)	1,112,056.00	785,911.00	(-) 326,145.00
Grant - Richmond County	100,000.00	100,000.00	.00
Economic Development Grants	155,000.00	155,000.00	.00
Payment to Georgia Development Authority	20,350,000.00	20,350,000.00	.00
Solar Energy Grants	392,480.00	93,572.90	(-) 298,907.10
Service Delivery Area Technical Assistance	693,708.00	201,109.68	(-) 492,598.32
	$ 129,669,329.00	$ 113,223,920.28	$(-) 16,445,408.72
Excess of Funds Available over Expenditures		$ 79,525.63	$ 79,525.63

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

COMPTROLLER GENERAL

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Comptroller General, as presented in unit report, provided for expenditures totaling $8,107,957.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 7,030,540.00	$ 7,030,540.00	$ .00
Federal Funds	971,423.00	1,081,496.59	110,073.59
Other Revenues Retained	105,994.00	113,410.00	7,416.00
	$ 8,107,957.00	$ 8,225,446.59	$ 117,489.59
EXPENDITURES			
Personal Services	$ 6,263,453.00	$ 5,865,520.23	$(-) 397,932.77
Regular Operating Expenses	427,056.00	402,453.01	(-) 24,602.99
Travel	206,357.00	203,539.24	(-) 2,817.76
Motor Vehicle Equipment Purchases	70,000.00	67,081.09	(-) 2,918.91
Publications and Printing	136,297.00	130,984.38	(-) 5,312.62
Equipment Purchases	46,918.00	45,597.50	(-) 1,320.50
Computer Charges	313,020.00	285,243.36	(-) 27,776.64
Real Estate Rentals	469,325.00	469,324.00	(-) 1.00
Telecommunications	133,281.00	125,898.51	(-) 7,382.49
Per Diem, Fees and Contracts	42,250.00	28,250.87	(-) 13,999.13
	$ 8,107,957.00	$ 7,623,892.19	$(-) 484,064.81
Excess of Funds Available over Expenditures		$ 601,554.40	$ 601,554.40

CONSERVATION:
FORESTRY COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Forestry Commission, as presented in unit report, provided for expenditures totaling $30,519,738.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 24,981,354.00	$ 24,981,354.00	$ .00
Federal Funds	1,218,200.00	1,244,198.92	25,998.92
Other Revenues Retained	4,320,184.00	4,361,480.61	41,296.61
	$ 30,519,738.00	$ 30,587,033.53	$ 67,295.53
EXPENDITURES			
Personal Services	$ 19,545,020.00	$ 19,450,292.44	$(-) 94,727.56
Regular Operating Expenses	5,737,053.00	5,488,946.99	(-) 248,106.01
Travel	139,280.00	135,884.44	(-) 3,395.56
Motor Vehicle Equipment Purchases	1,336,392.00	1,335,180.86	(-) 1,211.14
Publications and Printing	92,000.00	85,578.64	(-) 6,421.36
Equipment Purchases	1,495,381.00	1,258,717.78	(-) 236,663.22
Computer Charges	320,825.00	315,699.20	(-) 5,125.80
Real Estate Rentals	23,506.00	18,831.00	(-) 4,675.00
Telecommunications	599,817.00	552,432.62	(-) 47,384.38
Per Diem, Fees and Contracts	319,174.00	295,100.17	(-) 24,073.83
Capital Outlay	151,500.00	151,263.36	(-) 236.64
Contractual Research	232,000.00	231,189.90	(-) 810.10
Payments to the University of Georgia, School of Forestry for Forest Research	300,000.00	300,000.00	.00
Ware County Grant	60,000.00	60,000.00	.00
Wood Energy Program	167,790.00	159,098.14	(-) 8,691.86
	$ 30,519,738.00	$ 29,838,215.54	$(-) 681,522.46
Excess of Funds Available over Expenditures		$ 748,817.99	$ 748,817.99

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

CONSERVATION:
NATURAL RESOURCES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Natural Resources, as presented in unit report, provided for expenditures totaling $80,200,152.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 53,339,375.00	$ 53,279,195.00	$(-) 60,180.00
Federal Funds	17,359,796.00	15,682,172.88	(-) 1,677,623.12
Other Revenues Retained	9,137,981.00	9,229,088.50	91,107.50
	$ 79,837,152.00	$ 78,190,456.38	$(-) 1,646,695.62
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	363,000.00	1,271,361.19	908,361.19
	$ 80,200,152.00	$ 79,461,817.57	$(-) 738,334.43
EXPENDITURES			
Personal Services	$ 39,328,186.00	$ 39,296,561.10	$(-) 31,624.90
Regular Operating Expenses	8,049,761.00	7,969,470.19	(-) 80,290.81
Travel	520,522.00	511,151.40	(-) 9,370.60
Motor Vehicle Equipment Purchases	1,195,677.00	1,190,605.90	(-) 5,071.10
Publications and Printing	535,557.00	513,611.03	(-) 21,945.97
Equipment Purchases	1,225,456.00	1,202,260.24	(-) 23,195.76
Computer Charges	431,689.00	408,666.98	(-) 23,022.02
Real Estate Rentals	993,590.00	992,524.77	(-) 1,065.23
Telecommunications	804,785.00	786,105.74	(-) 18,679.26
Per Diem, Fees and Contracts	1,433,587.00	1,374,941.23	(-) 58,645.77
Capital Outlay	606,581.00	600,990.42	(-) 5,590.58
Authority Lease Rentals	1,157,000.00	1,157,000.00	.00
Postage	318,973.00	313,487.93	(-) 5,485.07
Land and Water Conservation Grants	3,900,000.00	2,478,874.38	(-) 1,421,125.62
Recreation Grants	872,084.00	872,084.00	.00
Water and Sewer Grants	6,146,200.00	6,146,200.00	.00
Solid Waste Grants	1,033,200.00	1,033,200.00	.00
Contract with U. S. Geological Survey for Ground Water Resources Survey	250,437.00	250,437.00	.00
Contract with U. S. Geological Survey for Topographic Maps	125,000.00	125,000.00	.00
Capital Outlay - Repairs and Maintenance	1,291,650.00	1,232,973.41	(-) 58,676.59
Capital Outlay - Shop Stock	300,000.00	286,134.08	(-) 13,865.92
Capital Outlay - Heritage Trust	2,216,271.00	2,211,902.05	(-) 4,368.95
Cost of Material for Resale	1,185,000.00	1,107,211.44	(-) 77,788.56
Payments to Lake Lanier Islands Development Authority	899,000.00	899,000.00	.00
Contract - Special Olympics, Inc.	186,000.00	186,000.00	.00
Georgia Sports Hall of Fame	50,000.00	50,000.00	.00
Capital Outlay - Heritage Trust - Wildlife Management Area Land Acquisition	738,000.00	363,000.00	(-) 375,000.00
Capital Outlay - User Fee Enhancements	1,656,163.00	1,647,140.61	(-) 9,022.39
Capital Outlay - Buoy Maintenance	24,000.00	23,260.23	(-) 739.77
Capital Outlay - Consolidated Maintenance	350,413.00	279,296.31	(-) 71,116.69
Technical Assistance Contract	125,000.00	125,000.00	.00
Contract - Georgia Rural Water Association	10,000.00	10,000.00	.00
Grant - The Hay House	40,000.00	40,000.00	.00
Contract - Corps of Engineers (Cold Water Creek St. Park)	126,192.00	126,192.00	.00
Grant - Tybee Island	60,000.00	60,000.00	.00
Advertising and Promotion	100,000.00	98,310.35	(-) 1,689.65
National Park Service	372,870.00	357,870.00	(-) 15,000.00
Georgia Boxing Commission	3,116.00	.00	(-) 3,116.00
Fluoridation Grants	169,192.00	168,748.47	(-) 443.53
Contract - Corps of Engineers (Tybee Beach Restoration)	1,369,000.00	1,369,000.00	.00
	$ 80,200,152.00	$ 77,864,211.26	$(-) 2,335,940.74
Excess of Funds Available over Expenditures		$ 1,597,606.31	$ 1,597,606.31

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

CONSERVATION:
SOIL AND WATER CONSERVATION COMMITTEE, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Soil and Water Conservation Committee, as presented in unit report, provided for expenditures totaling $869,534.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 834,886.00	$ 798,531.00	$(-) 36,355.00
Federal Funds	26,000.00	34,639.36	8,639.36
Other Revenues Retained	8,648.00	.00	(-) 8,648.00
	$ 869,534.00	$ 833,170.36	$(-) 36,363.64
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	119.79	119.79
	$ 869,534.00	$ 833,290.15	$(-) 36,243.85
EXPENDITURES			
Personal Services	$ 509,591.00	$ 499,677.90	$(-) 9,913.10
Regular Operating Expenses	54,975.00	54,261.37	(-) 713.63
Travel	49,580.00	42,071.57	(-) 7,508.43
Publications and Printing	41,273.00	41,254.25	(-) 18.75
Equipment Purchases	30,558.00	30,557.25	(-) .75
Computer Charges	3,000.00	2,500.00	(-) 500.00
Real Estate Rentals	31,423.00	31,003.27	(-) 419.73
Telecommunications	14,973.00	14,188.64	(-) 784.36
Per Diem, Fees and Contracts	134,161.00	115,695.79	(-) 18,465.21
	$ 869,534.00	$ 831,210.04	$(-) 38,323.96
Excess of Funds Available over Expenditures		$ 2,080.11	$ 2,080.11

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

DEFENSE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Defense, as presented on page 18 of unit report, provided for expenditures totaling $11,559,098.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,988,815.00	$ 3,988,815.00	$ .00
Federal Funds	7,375,114.00	7,059,586.37	(-) 315,527.63
Other Revenues Retained	195,169.00	185,492.37	(-) 9,676.63
	$ 11,559,098.00	$ 11,233,893.74	$(-) 325,204.26
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	27,717.95	27,717.95
	$ 11,559,098.00	$ 11,261,611.69	$(-) 297,486.31
EXPENDITURES			
Personal Services	$ 5,278,385.00	$ 5,090,918.62	$(-) 187,466.38
Regular Operating Expenses	1,515,328.00	1,522,783.91	7,455.91
Travel	58,405.00	38,820.79	(-) 19,584.21
Motor Vehicle Equipment Purchases	18,800.00	18,795.95	(-) 4.05
Publications and Printing	43,478.00	35,750.34	(-) 7,727.66
Equipment Purchases	131,491.00	120,538.16	(-) 10,952.84
Computer Charges	22,581.00	21,427.49	(-) 1,153.51
Real Estate Rentals	6,160.00	3,240.00	(-) 2,920.00
Telecommunications	78,920.00	77,280.30	(-) 1,639.70
Per Diem, Fees and Contracts	155,197.00	145,881.01	(-) 9,315.99
Utilities	1,498,785.00	1,483,185.80	(-) 15,599.20
National Guard Units Grants	435,000.00	435,000.00	.00
Georgia Military Institute Grant	18,000.00	18,000.00	.00
Civil Air Patrol Contract	40,000.00	40,000.00	.00
Local Civil Defense Grants - Project Application	76,586.00	44,462.71	(-) 32,123.29
Repairs and Renovations	987,500.00	986,770.31	(-) 729.69
Grants to Locals - EMA (P&A)	1,122,700.00	1,044,866.65	(-) 77,833.35
Grants to Others	71,782.00	71,246.00	(-) 536.00
	$ 11,559,098.00	$ 11,198,968.04	$(-) 360,129.96
Excess of Funds Available over Expenditures		$ 62,643.65	$ 62,643.65

The above comparison indicates that Regular Operating Expenses were overspent in the amount of $7,455.91. This overexpenditures is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"A" EDUCATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Education, "A" Budget, as presented in unit report, provided for expenditures totaling $1,967,177,820.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL		OVER (-) UNDER
REVENUES				
Appropriation Allotments State Funds	$ 1,650,540,844.00	$ 1,640,721,223.00	$(-)	9,819,621.00
Federal Funds	312,531,722.00	286,308,362.30	(-)	26,223,359.70
Other Revenues Retained	4,105,254.00	580,347.28	(-)	3,524,906.72
	$ 1,967,177,820.00	$ 1,927,609,932.58	$(-)	39,567,887.42
CARRY-OVER FROM PRIOR YEAR				
Transfer from Reserved Fund Balance	.00	1,298,040.66		1,298,040.66
	$ 1,967,177,820.00	$ 1,928,907,973.24	$(-)	38,269,846.76
EXPENDITURES				
Personal Services	$ 19,243,919.00	$ 18,541,671.42	$(-)	702,247.58
Regular Operating Expenses	2,787,004.00	2,316,276.39	(-)	470,727.61
Travel	1,048,249.00	944,920.10	(-)	103,328.90
Publications and Printing	664,158.00	571,326.54	(-)	92,831.46
Equipment Purchases	229,639.00	115,697.92	(-)	113,941.08
Computer Charges	1,343,483.00	1,250,002.57	(-)	93,480.43
Real Estate Rentals	2,010,734.00	1,951,919.58	(-)	58,814.42
Telecommunications	566,256.00	520,862.75	(-)	45,393.25
Per Diem, Fees and Contracts	7,263,020.00	6,387,830.59	(-)	875,189.41
Utilities	54,201.00	33,643.76	(-)	20,557.24
APEG Grants:				
Salaries of Instructional Personnel Code Section 20-2-157(a)	685,928,686.00	685,572,026.65	(-)	356,659.35
Salaries of Instructional Personnel Code Section 20-2-152	121,142,020.00	117,799,560.32	(-)	3,342,459.68
Salaries of Instructional Personnel Code Section 20-2-153	31,167,705.00	30,426,461.39	(-)	741,243.61
Salaries of Student Supportive Personnel	28,972,713.00	28,828,352.87	(-)	144,360.13
Salaries of Administrative and Supervisory Personnel	77,071,533.00	77,071,532.16	(-)	.84
Special Education Leadership Personnel	3,493,971.00	3,381,259.59	(-)	112,711.41
Instructional Media	20,479,344.00	20,438,161.20	(-)	41,182.80
Instructional Equipment	720,726.00	710,157.09	(-)	10,568.91
Maintenance and Operation	97,849,235.00	97,652,188.92	(-)	197,046.08
Sick and Personal Leave	5,653,832.00	5,641,525.28	(-)	12,306.72
Travel	1,054,465.00	1,041,232.82	(-)	13,232.18
Pupil Transportation - Regular	86,694,814.00	86,539,605.49	(-)	155,208.51
Isolated Schools	602,042.00	524,326.84	(-)	77,715.16
Non-APEG Grants:				
Education of Children of Low-Income Families	102,535,915.00	91,692,169.24	(-)	10,843,745.76
Teacher Retirement	134,980,856.00	133,800,881.75	(-)	1,179,974.25
Instructional Services for the Handicapped	24,601,762.00	24,440,633.44	(-)	161,128.56
Preparation of Professional Personnel in Education of Handicapped Children	116,094.00	87,953.00	(-)	28,141.00
Tuition for the Multihandicapped	1,411,146.00	1,406,464.54	(-)	4,681.46
Severely Emotionally Disturbed	17,530,411.00	17,530,409.00	(-)	2.00
Compensatory Education	17,893,010.00	17,784,749.00	(-)	108,261.00
School Lunch (Federal)	117,427,572.00	114,776,208.78	(-)	2,651,363.22
School Lunch (State)	18,033,177.00	18,031,614.00	(-)	1,563.00
Staff Development	800,000.00	799,778.87	(-)	221.13
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification	3,898,856.00	3,850,974.51	(-)	47,881.49
Cooperative Educational Service Areas	4,233,967.00	4,233,966.84	(-)	.16
Superintendents' Salaries	5,394,221.00	5,339,699.16	(-)	54,521.84
High School Program	34,030,844.00	31,286,937.80	(-)	2,743,906.20
Area School Program	67,184,986.00	64,647,057.24	(-)	2,537,928.76
Junior College Vocational Program	2,550,647.00	2,356,363.57	(-)	194,283.43
Refugee Children Transition Act	154,806.00	154,008.00	(-)	798.00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION: continued
EDUCATION, DEPARTMENT OF continued
"A" EDUCATION, DEPARTMENT OF continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL		OVER (-) UNDER
Non-APEG Grants: continued				
Quick Start Program	$ 3,150,000.00	$ 3,110,624.86	$(-)	39,375.14
Special Projects	459,000.00	416,000.00	(-)	43,000.00
Job Training Partnership Act	7,000,000.00	2,896,512.68	(-)	4,103,487.32
Vocational Research and Curriculum	830,618.00	830,617.56	(-)	.44
Adult Education	4,064,371.00	3,483,140.68	(-)	581,230.32
Salaries and Travel of Public Librarians	4,780,493.00	4,691,026.35	(-)	89,466.65
Public Library Materials	5,110,181.00	5,110,180.20	(-)	.80
Talking Book Centers	671,240.00	671,240.00		.00
Public Library Maintenance and Operation	2,816,840.00	2,816,840.00		.00
Public Library Construction	2,061,822.00	2,061,822.00		.00
Instructional Aides	10,435,603.00	10,435,602.45	(-)	.55
Teacher Health Insurance	41,834,058.00	41,452,754.25	(-)	381,303.75
Health Insurance - Non Certificated Personnel	11,300,000.00	11,300,000.00		.00
Teacher Health Insurance - Retired Teachers	7,807,000.00	7,807,000.00		.00
Grants to Local School Systems for Educational Purposes	78,000,000.00	78,000,000.00		.00
Area Vocational-Technical School Construction	580,000.00	580,000.00		.00
Salaries of Extended Pre-School Personnel	14,327,520.00	13,875,072.00	(-)	452,448.00
Child Care Lunch Program (Federal)	13,962,661.00	14,033,812.90		71,151.90
Emergency Immigrant Education Assistance	84,762.00	84,762.00		.00
Chapter II - Block Grant Flow Through	9,081,632.00	8,981,324.00	(-)	100,308.00
	$ 1,967,177,820.00	$ 1,933,118,742.91	$(-)	34,059,077.09
Excess of Funds Available over Expenditures		$(-) 4,210,769.67	$(-)	4,210,769.67

The above comparison indicates that Non-APEG Grant for Child Care Lunch Program (Federal) was overspent in the amount of $71,151.90. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"B" INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Institutions of the Department of Education, "B" Budget, as presented in unit report, provided for expenditures totaling $20,634,938.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 17,669,388.00	$ 17,669,388.00	$ .00
Federal Funds	1,342,023.00	1,249,018.67	(-) 93,004.33
Other Revenues Retained	1,623,527.00	1,073,553.27	(-) 549,973.73
	$ 20,634,938.00	$ 19,991,959.94	$(-) 642,978.06
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	2,151.99	2,151.99
	$ 20,634,938.00	$ 19,994,111.93	$(-) 640,826.07
EXPENDITURES			
Personal Services	$ 14,990,153.00	$ 14,379,472.49	$(-) 610,680.51
Regular Operating Expenses	2,816,626.00	2,449,095.86	(-) 367,530.14
Travel	71,146.00	55,754.32	(-) 15,391.68
Motor Vehicle Equipment Purchases	81,500.00	78,867.45	(-) 2,632.55
Publications and Printing	27,060.00	25,456.93	(-) 1,603.07
Equipment Purchases	386,690.00	356,231.22	(-) 30,458.78
Computer Charges	219,432.00	205,210.37	(-) 14,221.63
Telecommunications	109,501.00	111,358.28	1,857.28
Per Diem, Fees and Contracts	186,220.00	142,559.79	(-) 43,660.21
Utilities	1,746,610.00	1,512,954.09	(-) 233,655.91
	$ 20,634,938.00	$ 19,316,960.80	$(-) 1,317,977.20
Excess of Funds Available over Expenditures		$ 677,151.13	$ 677,151.13

The above comparison indicates that Telecommunications were overspent in the amount of $1,857.28. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

EDUCATION:
EDUCATION, DEPARTMENT OF
"C" POSTSECONDARY VOCATIONAL EDUCATION, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Postsecondary Vocational Education of the Department of Education, "C" Budget, as presented in unit report, provided for expenditures totaling $653,328.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 396,737.00	$ 396,737.00	$ .00
Federal Funds	256,591.00	293,834.54	37,243.54
	$ 653,328.00	$ 690,571.54	$ 37,243.54
EXPENDITURES			
Personal Services	$ 332,651.00	$ 298,835.43	$(-) 33,815.57
Regular Operating Expenses	73,419.00	19,251.06	(-) 54,167.94
Travel	13,200.00	6,833.12	(-) 6,366.88
Publications and Printing	7,000.00	5,105.88	(-) 1,894.12
Equipment Purchases	9,900.00	9,756.79	(-) 143.21
Computer Charges	18,000.00	3,131.77	(-) 14,868.23
Real Estate Rentals	47,158.00	33,435.09	(-) 13,722.91
Telecommunications	12,000.00	7,070.34	(-) 4,929.66
Per Diem, Fees and Contracts	140,000.00	129,843.13	(-) 10,156.87
	$ 653,328.00	$ 513,262.61	$(-) 140,065.39
Excess of Funds Available over Expenditures		$ 177,308.93	$ 177,308.93

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public School Employees' Retirement System, Expense Fund provided for expenditures totaling $12,176,455.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,176,455.00	$ 12,176,455.00	$ .00
EXPENDITURES			
Payments to Employees' Retirement System	$ 176,455.00	$ 176,455.00	$ .00
Employer Contributions	12,000,000.00	12,000,000.00	.00
	$ 12,176,455.00	$ 12,176,455.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

EDUCATION:
PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Public Telecommunications Commission, as presented in unit report, provided for expenditures totaling $7,547,506.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,705,868.00	$ 4,705,868.00	$ .00
Federal Funds	353,982.00	236,876.94	(-) 117,105.06
Other Revenues Retained	2,487,656.00	2,368,242.09	(-) 119,413.91
	$ 7,547,506.00	$ 7,310,987.03	$(-) 236,518.97
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	45,779.15	45,779.15
	$ 7,547,506.00	$ 7,356,766.18	$(-) 190,739.82
EXPENDITURES			
Personal Services	$ 3,253,951.00	$ 3,249,249.83	$(-) 4,701.17
Operating Expenses	4,293,555.00	4,101,548.67	(-) 192,006.33
	$ 7,547,506.00	$ 7,350,798.50	$(-) 196,707.50
Excess of Funds Available over Expenditures		$ 5,967.68	$ 5,967.68

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia, "A" Budget, as presented on Schedule "1", page 34 of unit report, provided for expenditures totaling $1,148,593,815.00. The Regents, in turn, made budget allocations totaling $1,133,000,948.00 to the various units, as shown on Schedule "17", pages 66 and 67 of unit report.

Separate audit reports are made for the various units of the University System including research and extension activities. Section III of this report reflects a comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for operations of units of the University System of Georgia.

That portion of the approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia eliminating the allocations to the various units, as presented on page 34 of unit report, provided for expenditures totaling $15,592,867.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 13,651,867.00	$ 13,651,867.00	$ .00
Other Revenues Retained	1,941,000.00	1,943,948.31	2,948.31
	$ 15,592,867.00	$ 15,595,815.31	$ 2,948.31
EXPENDITURES			
Operating Expenses	$ 54,867.00	$ .00	$ (-) 54,867.00
Authority Lease Rentals	15,538,000.00	15,540,474.31	2,474.31
	$ 15,592,867.00	$ 15,540,474.31	$ (-) 52,392.69
Excess of Funds Available over Expenditures		$ 55,341.00	$ 55,341.00

The above comparison indicates that Authority Lease Rentals were overspent in the amount of $2,474.31. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"B" REGENTS' CENTRAL OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Regents' Central Office of the Board of Regents of the University System of Georgia, "B" Budget, as presented on page 35 of unit report, provided for expenditures totaling $18,911,143.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 18,808,219.00	$ 18,808,219.00	$ .00
Other Revenues Retained	102,924.00	97,787.94	(-) 5,136.06
	$ 18,911,143.00	$ 18,906,006.94	$ (-) 5,136.06
EXPENDITURES			
Personal Services	$ 3,364,625.00	$ 3,197,780.52	$ (-) 166,844.48
Operating Expenses	739,474.00	918,101.46	178,627.46
Southern Regional Education Board Payments	7,137,350.00	6,792,150.00	(-) 345,200.00
Medical Scholarships	526,250.00	495,724.50	(-) 30,525.50
Regents Opportunity Grants	600,000.00	600,000.00	.00
Regents Scholarships	200,000.00	200,000.00	.00
Grants to Junior College	6,120,444.00	5,670,847.28	(-) 449,596.72
Rental Payments to Georgia Military College	223,000.00	223,000.00	.00
	$ 18,911,143.00	$ 18,097,603.76	$ (-) 813,539.24
Excess of Funds Available over Expenditures		$ 808,403.18	$ 808,403.18

The above comparison indicates that Operating Expenses were overspent in the amount of $178,627.46. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
STUDENT FINANCE COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Student Finance Commission, as presented on page 16 of unit report, provided for expenditures totaling $21,735,871.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,801,523.00	$ 15,443,777.00	$(-) 357,746.00
Federal Funds	1,318,958.00	.00	(-) 1,318,958.00
Other Revenues Retained	4,615,390.00	2,906,744.56	(-) 1,708,645.44
	$ 21,735,871.00	$ 18,350,521.56	$(-) 3,385,349.44
EXPENDITURES			
Personal Services	$ 2,416,303.00	$ 2,302,147.53	$(-) 114,155.47
Regular Operating Expenses	186,031.00	141,643.47	(-) 44,387.53
Travel	52,000.00	42,987.79	(-) 9,012.21
Motor Vehicle Equipment Purchases	9,000.00	9,000.00	.00
Publications and Printing	60,000.00	56,641.72	(-) 3,358.28
Equipment Purchases	29,500.00	28,093.88	(-) 1,406.12
Computer Charges	345,069.00	191,433.77	(-) 153,635.23
Telecommunications	79,265.00	63,131.18	(-) 16,133.82
Per Diem, Fees and Contracts	41,500.00	41,307.56	(-) 192.44
Payment of Interest and Fees	525,000.00	150,000.00	(-) 375,000.00
Guaranteed Educational Loans	3,113,550.00	2,091,828.00	(-) 1,021,722.00
Tuition Equalization Grants	10,317,380.00	9,980,000.00	(-) 337,380.00
Student Incentive Grants	4,215,900.00	2,896,942.00	(-) 1,318,958.00
Law Enforcement Personnel Dependents' Grants	32,000.00	25,160.00	(-) 6,840.00
North Georgia College ROTC Grants	117,500.00	111,100.00	(-) 6,400.00
Osteopathic Medical Loans	102,273.00	102,273.00	.00
Georgia Military Scholarship Grants	93,600.00	86,474.00	(-) 7,126.00
	$ 21,735,871.00	$ 18,320,163.90	$(-) 3,415,707.10
Excess of Funds Available over Expenditures		$ 30,357.66	$ 30,357.66

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Teachers' Retirement System, Expense Fund provided for expenditures totaling $5,929,170.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,538,000.00	$ 2,538,000.00	$ .00
Other Revenues Retained	3,391,170.00	3,114,114.11	(-) 277,055.89
	$ 5,929,170.00	$ 5,652,114.11	$(-) 277,055.89
CARRY-OVER FROM PRIOR YEAR			
Transfer for Reserved Fund Balance	.00	12,815.21	12,815.21
	$ 5,929,170.00	$ 5,664,929.32	$(-) 264,240.68
EXPENDITURES			
Personal Services	$ 1,757,730.00	$ 1,704,367.48	$(-) 53,362.52
Regular Operating Expenses	72,594.00	51,555.07	(-) 21,038.93
Travel	22,250.00	22,215.16	(-) 34.84
Motor Vehicle Equipment Purchases	10,448.00	10,348.31	(-) 99.69
Publications and Printing	70,000.00	64,695.74	(-) 5,304.26
Equipment Purchases	10,420.00	2,759.19	(-) 7,660.81
Computer Charges	830,953.00	765,268.83	(-) 65,684.17
Real Estate Rentals	185,115.00	111,069.00	(-) 74,046.00
Telecommunications	57,160.00	52,267.87	(-) 4,892.13
Per Diem, Fees and Contracts	285,500.00	242,343.38	(-) 43,156.62
Postage	89,000.00	84,412.17	(-) 4,587.83
Cost-of-Living Increases for Local Retirement System Members	1,282,000.00	1,281,436.99	(-) 563.01
Floor Fund for Local Retirement Systems	1,256,000.00	1,255,764.10	(-) 235.90
	$ 5,929,170.00	$ 5,648,503.29	$(-) 280,666.71
Excess of Funds Available over Expenditures		$ 16,426.03	$ 16,426.03

EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Employees' Retirement System, Administrative Expense Fund provided for expenditures totaling $12,199,467.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 10,467,714.00	$ 10,467,714.00	$ .00
Other Revenues Retained	1,731,753.00	1,591,308.16	(-) 140,444.84
	$ 12,199,467.00	$ 12,059,022.16	$(-) 140,444.84
EXPENDITURES			
Personal Services	$ 671,859.00	$ 614,771.15	$(-) 57,087.85
Regular Operating Expenses	13,823.00	8,822.30	(-) 5,000.70
Travel	8,500.00	7,052.78	(-) 1,447.22
Publications and Printing	40,000.00	38,601.95	(-) 1,398.05
Equipment Purchases	4,500.00	533.85	(-) 3,966.15
Computer Charges	231,607.00	201,059.16	(-) 30,547.84
Real Estate Rentals	74,046.00	74,046.00	.00
Telecommunications	12,318.00	11,040.60	(-) 1,277.40
Per Diem, Fees and Contracts	605,100.00	569,774.61	(-) 35,325.39
Postage	70,000.00	65,605.76	(-) 4,394.24
Benefits to Retirees	2,125,000.00	2,125,000.00	.00
Employer Contribution	8,342,714.00	8,342,714.00	.00
	$ 12,199,467.00	$ 12,059,022.16	$(-) 140,444.84
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia State Financing and Investment Commission provided for expenditures totaling $1,272,060.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,272,060.00	$ 958,120.00	$(-) 313,940.00
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	18,678.61	18,678.61
	$ 1,272,060.00	$ 976,798.61	$(-) 295,261.39
EXPENDITURES			
Personal Services	$ 931,052.00	$ 718,330.99	$(-) 212,721.01
Regular Operating Expenses	39,670.00	19,499.65	(-) 20,170.35
Travel	10,000.00	4,235.82	(-) 5,764.18
Publications and Printing	1,000.00	.00	(-) 1,000.00
Equipment Purchases	32,691.00	31,384.33	(-) 1,306.67
Computer Charges	35,517.00	27,968.57	(-) 7,548.43
Real Estate Rentals	86,130.00	86,128.00	(-) 2.00
Telecommunications	14,000.00	9,011.82	(-) 4,988.18
Per Diem, Fees and Contracts	122,000.00	68,549.64	(-) 53,450.36
	$ 1,272,060.00	$ 965,108.82	$(-) 306,951.18
Excess of Funds Available over Expenditures		$ 11,689.79	$ 11,689.79

GENERAL ASSEMBLY OF GEORGIA

FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for operations of the General Assembly of Georgia was $17,273,334.00 plus other revenues retained of $450.00 and carry-over of reserved fund balance from prior year of $1,678,638.00 making total funds available of $18,952,422.00. The total expenditures of the General Assembly of Georgia were $15,763,173.04 in the fiscal year ended June 30, 1985.

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA
"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (Issued) of the State of Georgia General Obligation Debt Sinking Fund, "A" Budget, as presented on page 18 of unit report, provided for expenditures totaling $105,659,225.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 105,659,225.00	$ 105,165,578.00	$(-) 493,647.00
EXPENDITURES			
General Obligation Debt Sinking Fund	$ 105,659,225.00	$ 105,165,578.00	$(-) 493,647.00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA
"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (New) of the State of Georgia General Obligation Debt Sinking Fund, "B" Budget, as presented on page 19 of unit report, provided for expenditures totaling $44,916,050.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 44,916,050.00	$ 44,885,120.00	$(-) 30,930.00
EXPENDITURES			
General Obligation Debt Sinking Fund	$ 44,916,050.00	$ 44,885,120.00	$(-) 30,930.00
Excess of Funds Available over Expenditures		$ .00	$ .00

GOVERNOR, OFFICE OF THE
"A" GOVERNOR'S OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Office, "A" Budget, as presented on page 24 of unit report, provided for expenditures totaling $3,155,241.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 2,918,241.00	$ 2,918,241.00	$ .00
Federal Funds	112,000.00	86,185.00	(-) 25,815.00
Other Revenues Retained	125,000.00	126,573.72	1,573.72
	$ 3,155,241.00	$ 3,130,999.72	$(-) 24,241.28
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	12,490.26	12,490.26
	$ 3,155,241.00	$ 3,143,489.98	$(-) 11,751.02
EXPENDITURES			
Cost of Operations	$ 2,184,056.00	$ 2,182,559.76	$(-) 1,496.24
Mansion Allowance	40,000.00	40,000.00	.00
Intern Stipends and Travel	247,000.00	231,894.53	(-) 15,105.47
Personal Services	433,981.00	430,755.07	(-) 3,225.93
Regular Operating Expenses	63,651.00	59,336.07	(-) 4,314.93
Travel	10,815.00	10,789.38	(-) 25.62
Publications and Printing	4,650.00	2,889.56	(-) 1,760.44
Equipment Purchases	36,000.00	27,599.65	(-) 8,400.35
Real Estate Rentals	69,921.00	67,207.00	(-) 2,714.00
Telecommunications	17,167.00	15,971.48	(-) 1,195.52
Per Diem, Fees and Contracts	48,000.00	47,814.18	(-) 185.82
	$ 3,155,241.00	$ 3,116,816.68	$(-) 38,424.32
Excess of Funds Available over Expenditures		$ 26,673.30	$ 26,673.30

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GOVERNOR, OFFICE OF THE
"A" GOVERNOR'S EMERGENCY FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Emergency Fund was $2,515,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 2,515,000.00	$ 2,515,000.00	$ .00
EXPENDITURES			
Transfer to Other State Budget Units	$ 2,515,000.00	$ 2,515,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

GOVERNOR, OFFICE OF THE
"B" PLANNING AND BUDGET, OFFICE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Planning and Budget, "B" Budget, as presented on page 25 of unit report, provided for expenditures totaling $3,970,453.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 3,787,917.00	$ 3,787,917.00	$ .00
Federal Funds	178,696.00	193,581.52	14,885.52
Other Revenues Retained	3,840.00	4,879.16	1,039.16
	$ 3,970,453.00	$ 3,986,377.68	$ 15,924.68
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	17,110.07	17,110.07
	$ 3,970,453.00	$ 4,003,487.75	$ 33,034.75
EXPENDITURES			
Personal Services	$ 2,985,679.00	$ 2,938,190.81	$(-) 47,488.19
Regular Operating Expenses	87,830.00	86,032.22	(-) 1,797.78
Travel	70,600.00	56,083.30	(-) 14,516.70
Publications and Printing	50,340.00	47,606.02	(-) 2,733.98
Equipment Purchases	1,000.00	972.78	(-) 27.22
Computer Charges	308,552.00	301,061.58	(-) 7,490.42
Real Estate Rentals	190,840.00	190,836.00	(-) 4.00
Telecommunications	54,416.00	46,802.37	(-) 7,613.63
Per Diem, Fees and Contracts	96,196.00	95,914.68	(-) 281.32
State Fair and Livestock Exposition	125,000.00	121,454.93	(-) 3,545.07
	$ 3,970,453.00	$ 3,884,954.69	$(-) 85,498.31
Excess of Funds Available over Expenditures		$ 118,533.06	$ 118,533.06

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GOVERNOR, OFFICE OF THE "C" UNITS ATTACHED FOR ADMINISTRATIVE PURPOSES ONLY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Units Attached for Administrative Purposes Only of the Office of the Governor, "C" Budget, as presented on page 26 of unit report, provided for expenditures totaling $16,133,015.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,367,497.00	$ 4,367,497.00	$ .00
Federal Funds	11,235,165.00	6,174,804.75	(-) 5,060,360.25
Other Revenues Retained	530,353.00	295,526.96	(-) 234,826.04
	$ 16,133,015.00	$ 10,837,828.71	$ (-) 5,295,186.29
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	3,696,429.15	3,696,429.15
	$ 16,133,015.00	$ 14,534,257.86	$ (-) 1,598,757.14
EXPENDITURES			
Personal Services	$ 2,677,768.00	$ 2,409,953.97	$ (-) 267,814.03
Regular Operating Expenses	116,059.00	93,292.33	(-) 22,766.67
Travel	81,482.00	62,154.84	(-) 19,327.16
Publications and Printing	126,320.00	94,081.63	(-) 32,238.37
Equipment Purchases	27,089.00	22,739.53	(-) 4,349.47
Computer Charges	64,984.00	44,888.93	(-) 20,095.07
Real Estate Rentals	259,820.00	245,017.00	(-) 14,803.00
Telecommunications	140,810.00	125,789.25	(-) 15,020.75
Per Diem, Fees and Contracts	10,529,182.00	7,480,127.54	(-) 3,049,054.46
Art Grants - State Funds	1,468,806.00	1,468,806.00	.00
Art Grants - Federal Funds	494,706.00	493,175.22	(-) 1,530.78
Art Grants - Donations	60,017.00	38,246.55	(-) 21,770.45
Art Grants - Governor's Emergency Funds	85,972.00	85,972.00	.00
	$ 16,133,015.00	$ 12,664,244.79	$ (-) 3,468,770.21
Excess of Funds Available over Expenditures		$ 1,870,013.07	$ 1,870,013.07

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GRANTS, STATE AID:
TO COUNTIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Counties provided for expenditures totaling $12,567,013.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 12,567,013.00	$ 12,567,013.00	$ .00
EXPENDITURES			
Regular Operating Expenses	$ 3,250,000.00	$ 3,250,000.00	$ .00
Capital Outlay	9,317,013.00	9,317,013.00	.00
	$ 12,567,013.00	$ 12,567,013.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

GRANTS, STATE AID:
TO INCORPORATED MUNICIPALITIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Incorporated Municipalities provided for expenditures totaling $14,567,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,567,000.00	$ 11,567,000.00	$ .00
Federal Funds	3,000,000.00	3,000,000.00	.00
	$ 14,567,000.00	$ 14,567,000.00	$ .00
EXPENDITURES			
Regular Operating Expenses	$ 5,250,000.00	$ 5,250,000.00	$ .00
Capital Outlay	9,317,000.00	9,317,000.00	.00
	$ 14,567,000.00	$ 14,567,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF "A" DEPARTMENTAL OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Departmental Operations of the Department of Human Resources, "A" Budget, as presented in unit report, provided for expenditures totaling $746,838,486.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 267,498,012.00	$ 264,353,271.00	$(-) 3,144,741.00
Federal Funds	435,841,539.00	418,219,417.17	(-) 17,622,121.83
Other Revenues Retained	41,060,956.00	38,086,779.19	(-) 2,974,176.81
	$ 744,400,507.00	$ 720,659,467.36	$(-) 23,741,039.64
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	2,437,979.00	1,364,231.98	(-) 1,073,747.02
	$ 746,838,486.00	$ 722,023,699.34	$(-) 24,814,786.66
EXPENDITURES			
Personal Services	$ 117,620,339.00	$ 115,683,773.60	$(-) 1,936,565.40
Regular Operating Expenses	76,433,794.00	72,200,832.09	(-) 4,232,961.91
Travel	3,396,892.00	3,210,389.84	(-) 186,502.16
Motor Vehicle Equipment Purchases	93,025.00	59,832.62	(-) 33,192.38
Publications and Printing	1,603,540.00	1,363,219.05	(-) 240,320.95
Equipment Purchases	1,731,458.00	1,563,643.54	(-) 167,814.46
Computer Charges	15,542,354.00	15,065,304.54	(-) 477,049.46
Real Estate Rentals	5,611,278.00	5,510,710.61	(-) 100,567.39
Telecommunications	3,521,895.00	3,223,754.42	(-) 298,140.58
Per Diem, Fees and Contracts	85,021,516.00	83,281,796.48	(-) 1,739,719.52
Capital Outlay	1,574,313.00	1,442,904.42	(-) 131,408.58
Utilities	1,111,350.00	1,028,665.26	(-) 82,684.74
Postage	2,156,571.00	2,084,674.56	(-) 71,896.44
Grants for Regional Prenatal and Postnatal Care Programs	3,879,000.00	3,879,000.00	.00
Crippled Children Benefits	4,869,520.00	4,401,025.32	(-) 468,494.68
Crippled Children Clinics	485,572.00	459,930.62	(-) 25,641.38
Kidney Disease Benefits	784,109.00	379,789.82	(-) 404,319.18
Cancer Control Benefits	2,314,876.00	2,043,572.26	(-) 271,303.74
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants	5,593,610.00	3,892,763.56	(-) 1,700,846.44
Family Planning Benefits	301,530.00	299,319.14	(-) 2,210.86
Benefits for Midwifery Program	250,924.00	183,889.25	(-) 67,034.75
Grant-In-Aid to Counties	39,849,550.00	39,579,939.11	(-) 269,610.89
Work Incentive Benefits	493,123.00	352,799.14	(-) 140,323.86
Grants to Fulton County for 24-hour Emergency Social Services	197,042.00	197,042.00	.00
Benefits for Child Care	17,702,010.00	17,625,714.72	(-) 76,295.28
Homemaker Meals	102,038.00	86,384.19	(-) 15,653.81
Chatham County Homemaker Project	481,755.00	479,134.13	(-) 2,620.87
Douglas County Homemaker Project	147,541.00	138,850.93	(-) 8,690.07
Fulton County Homemaker Project	312,123.00	312,122.62	(-) .38
Grants for Nephrology Centers	239,000.00	239,000.00	.00
Case Services	19,110,864.00	15,106,835.98	(-) 4,004,028.02
E.S.R.P. Case Services	75,000.00	36,450.94	(-) 38,549.06
SSI-Supplement Benefits	3,500.00	.00	(-) 3,500.00
AFDC Benefits	201,965,797.00	194,197,248.24	(-) 7,768,548.76
Local Services Benefits Payments Grants	67,308,937.00	67,131,909.67	(-) 177,027.33
Grants to Counties for Social Services	50,350,275.00	50,081,604.11	(-) 268,670.89
Contract with Vocational Rehabilitation Community Facilities	4,075,000.00	4,074,687.72	(-) 312.28
Contract for the Purchase of Clotting Factor for the Hemophilia Program	100,000.00	100,000.00	.00
Contract with the Affirmative Industries	110,000.00	110,000.00	.00
Institutional Repairs and Maintenance	155,000.00	155,000.00	.00
Contract with Emory University for Arthritis Research	210,000.00	210,000.00	.00
Grant for Epilepsy Program	65,000.00	65,000.00	.00
Grant to Grady Hospital for Cystic Fibrosis Program	42,000.00	42,000.00	.00
Contract for Scoliosis Screening	115,000.00	114,999.82	(-) .18
Menninger Group Homes	376,000.00	376,000.00	.00

HUMAN RESOURCES, DEPARTMENT OF continued
"A" DEPARTMENTAL OPERATIONS continued

COMPARISON OF APPPOVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL	OVER (-) UNDER
Contract - Georgia Advocacy Office, Inc.	$ 215,000.00	$ 215,000.00	$ .00
Grant for Teenage Pregnancy Prevention Program	250,000.00	249,997.93	(-) 2.07
Contract - Cancer Research at Emory	115,000.00	115,000.00	.00
Contract - Macon-Bibb County Hospital Authority	5,500,000.00	5,500,000.00	.00
Grants to Counties for Metabolic Disorders Screening and Testing	45,000.00	42,510.52	(-) 2,489.48
Payments to DMA	2,938,465.00	2,415,265.60	(-) 523,199.40
Contract with Housing Alternatives	70,000.00	70,000.00	.00
Contract with Auditory Educational Clinic	78,000.00	78,000.00	.00
Contract with RCW Industries, Inc.	143,000.00	143,000.00	.00
	$ 746,838,486.00	$ 720,900,288.37	$(-) 25,938,197.63
Excess of Funds Available over Expenditures		$ 1,123,410.97	$ 1,123,410.97

HUMAN RESOURCES, DEPARTMENT OF
"B" HEALTH PLANNING AND DEVELOPMENT, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Health Planning and Development of the Department of Human Resources, "B" Budget, as presented in unit report, provided for expenditures totaling $984,416.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 562,564.00	$ 562,564.00	$ .00
Federal Funds	368,535.00	300,133.50	(-) 68,401.50
Other Revenues Retained	53,317.00	46,473.25	(-) 6,843.75
	$ 984,416.00	$ 909,170.75	$(-) 75,245.25
EXPENDITURES			
Personal Services	$ 688,463.00	$ 662,060.51	$(-) 26,402.49
Regular Operating Expenses	40,184.00	36,052.14	(-) 4,131.86
Travel	5,000.00	4,909.45	(-) 90.55
Publications and Printing	2,600.00	1,291.28	(-) 1,308.72
Computer Charges	21,000.00	16,910.65	(-) 4,089.35
Real Estate Rentals	80,474.00	80,473.20	(-) .80
Telecommunications	26,373.00	22,079.23	(-) 4,293.77
Per Diem, Fees and Contracts	113,322.00	78,762.68	(-) 34,559.32
Postage	7,000.00	6,962.73	(-) 37.27
	$ 984,416.00	$ 909,501.87	$(-) 74,914.13
Excess of Funds Available over Expenditures		$(-) 331.12	$(-) 331.12

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Community Mental Health/Mental Retardation Youth Services and Institutions of the Department of Human Resources, "C" Budget, as presented in unit report, provided for expenditures totaling $462,249,217.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 314,209,463.00	$ 312,765,725.00	$(-) 1,443,738.00
Federal Funds	38,451,690.00	40,783,234.36	2,331,544.36
Other Revenues Retained	109,168,945.00	105,796,958.40	(-) 3,371,986.60
	$ 461,830,098.00	$ 459,345,917.76	$(-) 2,484,180.24
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	419,119.00	4,109,840.97	3,690,721.97
	$ 462,249,217.00	$ 463,455,758.73	$ 1,206,541.73
EXPENDITURES			
Personal Services	$ 249,960,319.00	$ 249,685,365.36	$(-) 274,953.64
Regular Operating Expenses	28,490,668.00	27,866,769.19	(-) 623,898.81
Travel	597,366.00	573,508.90	(-) 23,857.10
Motor Vehicle Equipment Purchases	768,191.00	767,112.09	(-) 1,078.91
Publications and Printing	63,450.00	57,024.81	(-) 6,425.19
Equipment Purchases	1,868,293.00	1,842,239.57	(-) 26,053.43
Computer Charges	2,171,889.00	2,158,111.55	(-) 13,777.45
Real Estate Rentals	470,497.00	456,869.88	(-) 13,627.12
Telecommunications	2,447,351.00	2,276,046.92	(-) 171,304.08
Per Diem, Fees and Contracts	3,794,625.00	3,583,837.30	(-) 210,787.70
Capital Outlay	1,649,917.00	1,536,548.56	(-) 113,368.44
Authority Lease Rentals	2,464,752.00	2,407,000.00	(-) 57,752.00
Utilities	15,153,713.00	14,875,603.71	(-) 278,109.29
Postage	214,221.00	212,520.18	(-) 1,700.82
Grants to County-Owned Detention Centers	2,030,520.00	1,943,228.15	(-) 87,291.85
Drug Abuse Contracts	980,656.00	979,381.03	(-) 1,274.97
Day Care Centers for the Mentally Retarded	54,767,684.00	54,291,613.55	(-) 476,070.45
MR Day Care Center Motor Vehicle Purchases	623,017.00	619,046.90	(-) 3,970.10
Supportive Living Staff	1,478,777.00	1,455,127.14	(-) 23,649.86
Supportive Living Benefits	5,781,572.00	5,618,062.83	(-) 163,509.17
Georgia State Foster Grandparent/ Senior Companion Program	551,920.00	551,919.34	(-) .66
Community Mental Health Center Services	65,785,047.00	63,227,693.17	(-) 2,557,353.83
Project Rescue	305,752.00	305,752.00	.00
Project ARC	196,794.00	196,794.00	.00
Project Friendship	257,442.00	244,690.00	(-) 12,752.00
Group Homes for Autistic Children	280,324.00	279,460.17	(-) 863.83
Uniform Alcoholism Projects	2,762,443.00	2,746,851.45	(-) 15,591.55
Child Care Benefits	16,000.00	15,646.00	(-) 354.00
Community Mental Retardation Staff	3,307,798.00	3,325,009.84	17,211.84
Community Mental Retardation Residential Services	12,183,419.00	12,139,714.51	(-) 43,704.49
Lumpkin Area Individual Living, Inc.	26,800.00	26,379.03	(-) 420.97
Institutional Repairs and Maintenance	798,000.00	775,996.94	(-) 22,003.06
	$ 462,249,217.00	$ 457,040,924.07	$(-) 5,208,292.93
Excess of Funds Available over Expenditures		$ 6,414,834.66	$ 6,414,834.66

The above comparison indicates that Community Mental Retardation Staff was overspent in the amount of $17,211.84. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

INDUSTRY AND TRADE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Industry and Trade, as presented on page 20 of unit report, provided for expenditures totaling $18,813,416.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 11,925,376.00	$ 11,884,578.00	$(-) 40,798.00
Other Revenues Retained	6,888,040.00	6,894,027.48	5,987.48
	$ 18,813,416.00	$ 18,778,605.48	$(-) 34,810.52
EXPENDITURES			
Personal Services	$ 4,642,179.00	$ 4,524,242.17	$(-) 117,936.83
Regular Operating Expenses	735,227.00	734,947.06	(-) 279.94
Travel	295,100.00	301,584.45	6,484.45
Motor Vehicle Equipment Purchases	13,000.00	12,622.84	(-) 377.16
Publications and Printing	308,650.00	308,730.13	80.13
Equipment Purchases	63,669.00	60,030.36	(-) 3,638.64
Computer Charges	97,325.00	97,267.27	(-) 57.73
Real Estate Rentals	269,085.00	267,707.53	(-) 1,377.47
Telecommunications	159,439.00	159,973.32	534.32
Per Diem, Fees and Contracts	191,350.00	191,948.06	598.06
Postage	140,000.00	140,029.64	29.64
Local Welcome Center Contracts	130,000.00	130,000.00	.00
Advertising	1,283,000.00	1,279,314.13	(-) 3,685.87
Georgia Ports Authority - Authority Lease Rentals	2,735,000.00	2,735,000.00	.00
Georgia Ports Authority - General Obligation Bond Payments	6,144,392.00	6,144,392.00	.00
Historic Chattahoochee Commission Contract	50,000.00	50,000.00	.00
Atlanta Council for International Visitors	25,000.00	25,000.00	.00
Waterway Development in Georgia	50,000.00	50,000.00	.00
Georgia Music Week Promotion	20,000.00	20,000.00	.00
Georgia World Congress Center Operating Expenses	1,372,000.00	1,372,000.00	.00
Contract - Georgia Association of Broadcasters	51,500.00	51,500.00	.00
Southern Center for International Studies	25,000.00	25,000.00	.00
Contract - Lanier Regional Committee	12,500.00	12,500.00	.00
	$ 18,813,416.00	$ 18,693,788.96	$(-) 119,627.04
Excess of Funds Available over Expenditures		$ 84,816.52	$ 84,816.52

The above comparison indicates that Travel was overspent in the amount of $6,484.45, Publications and Printing were overspent in the amount of $80.13, Telecommunications were overspent in the amount of $534.32, Per Diem, Fees and Contracts were overspent in the amount of $598.06 and Postage was overspent in the amount of $29.64. These overexpenditures are in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

INVESTIGATION, GEORGIA BUREAU OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Bureau of Investigation, as presented in unit report, provided for expenditures totaling $23,864,627.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 21,620,785.00	$ 21,620,785.00	$ .00
Federal Funds	550,952.00	451,229.28	(-) 99,722.72
Other Revenues Retained	1,692,890.00	1,706,764.58	13,874.58
	$ 23,864,627.00	$ 23,778,778.86	$(-) 85,848.14
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	23,945.52	23,945.52
	$ 23,864,627.00	$ 23,802,724.38	$(-) 61,902.62
EXPENDITURES			
Personal Services	$ 14,357,936.00	$ 14,340,218.73	$(-) 17,717.27
Regular Operating Expenses	1,897,579.00	1,700,535.92	(-) 197,043.08
Travel	509,193.00	475,873.70	(-) 33,319.30
Motor Vehicle Equipment Purchases	776,105.00	774,902.60	(-) 1,202.40
Publications and Printing	89,879.00	84,769.80	(-) 5,109.20
Equipment Purchases	523,412.00	513,941.57	(-) 9,470.43
Computer Charges	2,423,042.00	2,403,030.69	(-) 20,011.31
Real Estate Rentals	665,895.00	661,924.00	(-) 3,971.00
Telecommunications	903,714.00	897,652.00	(-) 6,062.00
Per Diem, Fees and Contracts	58,140.00	38,851.15	(-) 19,288.85
Capital Outlay	1,034,562.00	1,033,556.64	(-) 1,005.36
Evidence Purchased	366,950.00	366,058.74	(-) 891.26
Utilities	90,480.00	81,488.21	(-) 8,991.79
Postage	70,540.00	70,332.39	(-) 207.61
Alcohol Analyzers	97,200.00	97,200.00	.00
	$ 23,864,627.00	$ 23,540,336.14	$(-) 324,290.86
Excess of Funds Available over Expenditures		$ 262,388.24	$ 262,388.24

JUDICIAL SYSTEM:
SUPREME COURT

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Supreme Court, as presented on page 16 of unit report, provided for expenditures totaling $3,499,177.09. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,072,016.00	$ 3,072,016.00	$ .00
Other Revenues Retained	427,161.09	427,161.09	.00
	$ 3,499,177.09	$ 3,499,177.09	$ .00
EXPENDITURES			
Court Operations	$ 3,333,777.09	$ 3,135,437.36	$(-) 198,339.73
Appellate Court Reports	165,400.00	104,125.03	(-) 61,274.97
	$ 3,499,177.09	$ 3,239,562.39	$(-) 259,614.70
Excess of Funds Available over Expenditures		$ 259,614.70	$ 259,614.70

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM: COURT OF APPEALS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Court of Appeals, as presented on page 14 of unit report, provided for expenditures totaling $3,390,970.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,337,970.00	$ 3,337,970.00	$ .00
Other Revenues Retained	53,000.00	57,366.96	4,366.96
	$ 3,390,970.00	$ 3,395,336.96	$ 4,366.96
EXPENDITURES			
Cost of Operations	$ 3,390,970.00	$ 3,326,306.44	$(-) 64,663.56
Excess of Funds Available over Expenditures		$ 69,030.52	$ 69,030.52

JUDICIAL SYSTEM: SUPERIOR COURTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Superior Courts, as presented on page 20 of unit report, provided for expenditures totaling $25,649,927.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 25,583,882.00	$ 25,583,882.00	$ .00
Federal Funds	.00	52,038.99	52,038.99
Other Revenues Retained	66,045.00	437,035.29	370,990.29
	$ 25,649,927.00	$ 26,072,956.28	$ 423,029.28
EXPENDITURES			
Operation of the Courts	$ 24,357,703.00	$ 24,457,660.60	$ 99,957.60
Prosecuting Attorneys' Council	498,713.00	524,160.19	25,447.19
Sentence Review Panel	110,763.00	100,332.09	(-) 10,430.91
Council of Superior Court Judges	55,547.00	54,498.30	(-) 1,048.70
Judicial Administrative Districts	606,766.00	606,766.00	.00
Habeas Corpus Clerk	20,435.00	11,093.27	(-) 9,341.73
	$ 25,649,927.00	$ 25,754,510.45	$ 104,583.45
Excess of Funds Available over Expenditures		$ 318,445.83	$ 318,445.83

The above comparison indicates that Operation of the Courts was overspent in the amount of $99,957.60 and Prosecuting Attorneys' Council was overspent in the amount of $25,447.19.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
CONTINUING JUDICIAL EDUCATION, INSTITUTE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Institute of Continuing Judicial Education, as presented on page 18 of unit report, provided for expenditures totaling $320,304.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 263,924.00	$ 263,924.00	$ .00
Federal Funds	9,590.00	4,335.76	(-) 5,254.24
Other Revenues Retained	46,790.00	46,783.59	(-) 6.41
	$ 320,304.00	$ 315,043.35	$(-) 5,260.65
EXPENDITURES			
Institute's Operations	$ 257,249.00	$ 251,991.93	$(-) 5,257.07
Georgia Magistrate Courts Training Council	63,055.00	63,048.59	(-) 6.41
	$ 320,304.00	$ 315,040.52	$(-) 5,263.48
Excess of Funds Available over Expenditures		$ 2.83	$ 2.83

JUDICIAL SYSTEM:
JUDICIAL COUNCIL

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Judicial Council, as presented on page 16 of unit report, provided for expenditures totaling $603,673.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 554,148.00	$ 554,148.00	$ .00
Other Revenues Retained	49,525.00	25,294.23	(-) 24,230.77
	$ 603,673.00	$ 579,442.23	$(-) 24,230.77
EXPENDITURES			
Council Operations	$ 475,580.00	$ 475,360.93	$(-) 219.07
Payments to Judicial Administrative Districts for Case Counting	65,000.00	65,000.00	.00
Board of Court Reporting	63,093.00	38,911.23	(-) 24,181.77
	$ 603,673.00	$ 579,272.16	$(-) 24,400.84
Excess of Funds Available over Expenditures		$ 170.07	$ 170.07

JUDICIAL SYSTEM:
JUDICIAL QUALIFICATIONS COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Judicial Qualifications Commission, as presented on page 12 of unit report, provided for expenditures totaling $101,168.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 101,168.00	$ 101,168.00	$ .00
EXPENDITURES			
Cost of Operations	$ 101,168.00	$ 84,760.11	$(-) 16,407.89
Excess of Funds Available over Expenditures		$ 16,407.89	$ 16,407.89

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM:
JUVENILE COURT JUDGES, COUNCIL OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Council of Juvenile Court Judges, as presented on page 16 of unit report, provided for expenditures totaling $697,225.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 144,968.00	$ 144,968.00	$ .00
Federal Funds	537,257.00	471,787.10	(-) 65,469.90
Other Revenues Retained	15,000.00	12,859.00	(-) 2,141.00
	$ 697,225.00	$ 629,614.10	$(-) 67,610.90
EXPENDITURES			
Cost of Operations	$ 697,225.00	$ 619,689.82	$(-) 77,535.18
Excess of Funds Available over Expenditures		$ 9,924.28	$ 9,924.28

LABOR, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Labor, as presented in unit report, provided for expenditures totaling $100,377,361.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,075,320.00	$ 4,075,320.00	$ .00
Federal Funds	93,174,035.00	61,566,485.85	(-) 31,607,549.15
Other Revenues Retained	3,128,006.00	4,003,560.29	875,554.29
	$ 100,377,361.00	$ 69,645,366.14	$(-) 30,731,994.86
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	235,637.71	235,637.71
	$ 100,377,361.00	$ 69,881,003.85	$(-) 30,496,357.15
EXPENDITURES			
Personal Services	$ 56,137,099.00	$ 46,455,379.14	$(-) 9,681,719.86
Regular Operating Expenses	7,783,225.00	5,501,023.32	(-) 2,282,201.68
Travel	1,286,985.00	795,097.36	(-) 491,887.64
Motor Vehicle Equipment Purchases	50,100.00	42,767.57	(-) 7,332.43
Publications and Printing	20,480.00	9,126.02	(-) 11,353.98
Equipment Purchases	1,053,564.00	592,992.77	(-) 460,571.23
Computer Charges	2,137,767.00	1,108,790.11	(-) 1,028,976.89
Real Estate Rentals	2,426,620.00	2,079,586.36	(-) 347,033.64
Telecommunications	1,339,296.00	1,194,382.93	(-) 144,913.07
Per Diem, Fees and Contracts	16,588,392.00	1,518,541.83	(-) 15,069,850.17
Capital Outlay	450,000.00	408,000.00	(-) 42,000.00
Per Diem, Fees and Contracts (JTPA)	10,875,994.00	9,764,822.16	(-) 1,111,171.84
W.I.N. Grants	227,839.00	206,440.03	(-) 21,398.97
	$ 100,377,361.00	$ 69,676,949.60	$(-) 30,700,411.40
Excess of Funds Available over Expenditures		$ 204,054.25	$ 204,054.25

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

LAW, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Law, as presented on page 14 of unit report, provided for expenditures totaling $5,740,223.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,207,165.00	$ 5,207,165.00	$ .00
Other Revenues Retained	533,058.00	533,058.18	.18
	$ 5,740,223.00	$ 5,740,223.18	$ .18
EXPENDITURES			
Personal Services	$ 4,581,455.00	$ 4,569,372.16	$(-) 12,082.84
Regular Operating Expenses	284,168.00	283,500.35	(-) 667.65
Travel	116,000.00	116,124.87	124.87
Publications and Printing	37,200.00	34,690.22	(-) 2,509.78
Equipment Purchases	27,640.00	27,495.44	(-) 144.56
Computer Charges	150,092.00	148,416.74	(-) 1,675.26
Real Estate Rentals	314,607.00	314,606.00	(-) 1.00
Telecommunications	98,711.00	98,659.87	(-) 51.13
Per Diem, Fees and Contracts	59,350.00	59,309.02	(-) 40.98
Books for State Library	71,000.00	70,959.15	(-) 40.85
	$ 5,740,223.00	$ 5,723,133.82	$(-) 17,089.18
Excess of Funds Available over Expenditures		$ 17,089.36	$ 17,089.36

The above comparison indicates that Travel was overspent in the amount of $124.87. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

MEDICAL ASSISTANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Medical Assistance, as presented in unit report, provided for expenditures totaling $890,166,027.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 230,404,700.00	$ 230,404,700.00	$ .00
Federal Funds	601,427,127.00	503,875,586.44	(-) 97,551,540.56
Other Revenues Retained	22,542,286.00	23,367,888.92	825,602.92
	$ 854,374,113.00	$ 757,648,175.36	$(-) 96,725,937.64
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	35,791,914.00	40,895,354.71	5,103,440.71
	$ 890,166,027.00	$ 798.543,530.07	$(-) 91,622,496.93
EXPENDITURES			
Personal Services	$ 6,143,911.00	$ 6,153,063.04	$ 9,152.04
Regular Operating Expenses	329,027.00	283,308.92	(-) 45,718.08
Travel	114,725.00	90,794.64	(-) 23,930.36
Publications and Printing	44,100.00	30,755.35	(-) 13,344.65
Equipment Purchases	26,670.00	25,490.97	(-) 1,179.03
Computer Charges	5,369,587.00	5,319,846.10	(-) 49,740.90
Real Estate Rentals	811,613.00	811,598.46	(-) 14.54
Telecommunications	236,806.00	225,522.15	(-) 11,283.85
Per Diem, Fees and Contracts	10,800,238.00	10,333,322.64	(-) 466,915.36
Postage	70,500.00	142,451.59	71,951.59
Medicaid Benefits	745,049,925.00	619,389,838.44	(-) 125,660,086.56
Payments to Counties for Mental Health	10,385,150.00	9,138,997.67	(-) 1,246,152.33
Audit Contracts	891,500.00	731,958.72	(-) 159,541.28
Medicaid Benefits Reserve (1983)	6,125,620.00	(-) 208,420.21	(-) 6,334,040.21
Medicaid Benefits Reserve (1984)	101,320,233.00	90,892,453.09	(-) 10,427,779.91
Payments to Counties for Mental Health Reserve (1983)	15,000.00	7,563.84	(-) 7,436.16
Payments to Counties for Mental Health Reserve (1984)	2,431,422.00	1,636,626.26	(-) 794,795.74
	$ 890,166,027.00	$ 745,005,171.67	$(-) 145,160,855.33
Excess of Funds Available over Expenditures		$ 53,538,358.40	$ 53,538,358.40

The above comparison indicates that Personal Services were overspent in the amount of $9,152.04 and Postage was overspent in the amount of $71,951.59. These overexpenditures are in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"A" DEPARTMENTAL OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Departmental Operations of the Department of Offender Rehabilitation, "A" Budget, as presented on page 24 of unit report, provided for expenditures totaling $23,329,976.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 22,615,847.00	$ 22,615,847.00	$ .00
Other Revenues Retained	714,129.00	682,568.32	(-) 31,560.68
	$ 23,329,976.00	$ 23,298,415.32	$(-) 31,560.68
EXPENDITURES			
Personal Services	$ 9,132,854.00	$ 9,089,815.14	$(-) 43,038.86
Regular Operating Expenses	767,210.00	754,229.56	(-) 12,980.44
Travel	340,680.00	340,261.45	(-) 418.55
Publications and Printing	73,600.00	62,000.17	(-) 11,599.83
Equipment Purchases	43,290.00	41,758.42	(-) 1,531.58
Computer Charges	1,136,991.00	1,166,713.68	29,722.68
Real Estate Rentals	997,438.00	996,835.43	(-) 602.57
Telecommunications	311,398.00	296,254.20	(-) 15,143.80
Per Diem, Fees and Contracts	944,655.00	891,100.22	(-) 53,554.78
Utilities	44,100.00	44,090.87	(-) 9.13
County Subsidy	6,767,500.00	6,760,874.50	(-) 6,625.50
County Subsidy for Jails	205,155.00	105,840.00	(-) 99,315.00
Court Costs	350,800.00	350,039.26	(-) 760.74
Central Repair Fund	550,000.00	548,044.32	(-) 1,955.68
Grants for County Workcamp Construction	690,000.00	605,636.44	(-) 84,363.56
Local Jail Equipment Grants	50,000.00	50,000.00	.00
Grants for Local Jails	400,000.00	398,072.59	(-) 1,927.41
Payments to Georgia Correctional Industries	524,305.00	524,305.00	.00
	$ 23,329,976.00	$ 23,025,871.25	$(-) 304,104.75
Excess of Funds Available over Expenditures		$ 272,544.07	$ 272,544.07

The above comparison indicates that Computer Charges were overspent in the amount of $29,722.68. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"B" CORRECTIONAL INSTITUTIONS, TRANSITIONAL CENTERS, AND SUPPORT

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Correctional Institutions, Transitional Centers, and Support of the Department of Offender Rehabilitation, "B" Budget, as presented on page 25 of unit report, provided for expenditures totaling $138,655,479.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 134,900,744.00	$ 134,900,744.00	$ .00
Federal Funds	1,023,749.00	648,771.29	(-) 374,977.71
Other Revenues Retained	2,730,986.00	2,498,400.92	(-) 232,585.08
	$ 138,655,479.00	$ 138,047,916.21	$(-) 607,562.79
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	72,566.24	72,566.24
	$ 138,655,479.00	$ 138,120,482.45	$(-) 534,996.55
EXPENDITURES			
Personal Services	$ 93,864,281.00	$ 93,381,738.01	$(-) 482,542.99
Regular Operating Expenses	17,758,813.00	17,368,070.44	(-) 390,742.56
Travel	96,978.00	65,010.64	(-) 31,967.36
Motor Vehicle Equipment Purchases	441,000.00	440,926.41	(-) 73.59
Publications and Printing	101,430.00	101,215.95	(-) 214.05
Equipment Purchases	1,662,753.00	1,603,202.01	(-) 59,550.99
Computer Charges	38,300.00	28,072.36	(-) 10,227.64
Real Estate Rentals	244,030.00	243,096.00	(-) 934.00
Telecommunications	996,106.00	978,619.06	(-) 17,486.94
Per Diem, Fees and Contracts	704,539.00	423,492.08	(-) 281,046.92
Capital Outlay	1,834,855.00	1,817,378.78	(-) 17,476.22
Authority Lease Rentals	440,000.00	440,000.00	.00
Utilities	6,623,650.00	6,367,369.89	(-) 256,280.11
Payments to Central State Hospital for Meals	2,296,600.00	2,216,884.18	(-) 79,715.82
Payments to Central State Hospital for Utilities	1,181,700.00	1,094,022.14	(-) 87,677.86
Inmate Release Funds	910,500.00	830,625.71	(-) 79,874.29
Health Service Purchases	9,419,464.00	9,668,885.89	249,421.89
Payments to the Medical Association of Georgia for Jail and Prison Health Care Certification	40,480.00	40,479.00	(-) 1.00
	$ 138,655,479.00	$ 137,109,088.55	$(-) 1,546,390.45
Excess of Funds Available over Expenditures		$ 1,011,393.90	$ 1,011,393.90

The above comparison indicates that Health Service Purchases were overspent in the amount of $249,421.89. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"E" PROBATION FIELD OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Probation Field Operations of the Department of Offender Rehabilitation, "E" Budget, as presented on page 26 of unit report, provided for expenditures totaling $30,647,857.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 27,365,875.00	$ 27,365,875.00	$ .00
Other Revenues Retained	3,281,982.00	3,311,804.28	29,822.28
	$ 30,647,857.00	$ 30,677,679.28	$ 29,822.28
EXPENDITURES			
Personal Services	$ 25,854,753.00	$ 25,794,747.16	$(-) 60,005.84
Regular Operating Expenses	806,903.00	702,988.07	(-) 103,914.93
Travel	484,585.00	421,705.28	(-) 62,879.72
Motor Vehicle Equipment Purchases	230,582.00	230,028.40	(-) 553.60
Publications and Printing	98,200.00	86,708.65	(-) 11,491.35
Equipment Purchases	207,690.00	201,771.03	(-) 5,918.97
Computer Charges	187,632.00	102,602.20	(-) 85,029.80
Real Estate Rentals	687,240.00	675,143.46	(-) 12,096.54
Telecommunications	392,400.00	372,074.08	(-) 20,325.92
Per Diem, Fees and Contracts	32,100.00	30,573.13	(-) 1,526.87
Capital Outlay	1,381,000.00	1,381,000.00	.00
Utilities	284,772.00	263,629.98	(-) 21,142.02
	$ 30,647,857.00	$ 30,262,971.44	$(-) 384,885.56
Excess of Funds Available over Expenditures		$ 414,707.84	$ 414,707.84

PARDONS AND PAROLES, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Pardons and Paroles, as presented on page 16 of unit report, provided for expenditures totaling $11,524,631.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,520,718.00	$ 11,520,718.00	$ .00
Other Revenues Retained	3,913.00	3,914.04	1.04
	$ 11,524,631.00	$ 11,524,632.04	$ 1.04
EXPENDITURES			
Personal Services	$ 9,318,294.00	$ 9,239,702.33	$(-) 78,591.67
Regular Operating Expenses	268,788.00	266,001.21	(-) 2,786.79
Travel	384,118.00	368,805.57	(-) 15,312.43
Motor Vehicle Equipment Purchases	50,000.00	49,281.73	(-) 718.27
Publications and Printing	42,680.00	42,394.96	(-) 285.04
Equipment Purchases	101,115.00	101,066.32	(-) 48.68
Computer Charges	178,782.00	170,058.54	(-) 8,723.46
Real Estate Rentals	632,313.00	632,312.33	(-) .67
Telecommunications	284,552.00	272,731.81	(-) 11,820.19
Per Diem, Fees and Contracts	65,391.00	56,704.60	(-) 8,686.40
County Jail Subsidy	198,598.00	181,232.50	(-) 17,365.50
	$ 11,524,631.00	$ 11,380,291.90	$(-) 144,339.10
Excess of Funds Available over Expenditures		$ 144,340.14	$ 144,340.14

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Personnel Board - Merit System of Personnel Administration, as presented in unit report, provided for expenditures totaling $208,827,504.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,500.00	$ 2,500.00	$ .00
Other Revenues Retained	208,825,004.00	209,597,929.20	772,925.20
	$ 208,827,504.00	$ 209,600,429.20	$ 772,925.20
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	83,799,668.15	83,799,668.15
	$ 208,827,504.00	$ 293,400,097.35	$ 84,572,593.35
EXPENDITURES			
Personal Services	$ 4,302,714.00	$ 4,096,664.68	$(-) 206,049.32
Regular Operating Expenses	102,097.00	97,918.93	(-) 4,178.07
Travel	59,678.00	58,442.79	(-) 1,235.21
Publications and Printing	184,916.00	184,482.52	(-) 433.48
Equipment Purchases	61,741.00	61,442.12	(-) 298.88
Computer Charges	1,400,200.00	1,352,166.34	(-) 48,033.66
Real Estate Rentals	662,327.00	659,280.96	(-) 3,046.04
Telecommunications	120,145.00	99,082.73	(-) 21,062.27
Per Diem, Fees and Contracts	19,817,626.00	18,109,420.91	(-) 1,708,205.09
Postage	166,060.00	166,059.90	(-) .10
Health Insurance Claim Payments	181,950,000.00	147,544,591.84	(-) 34,405,408.16
	$ 208,827,504.00	$ 172,429,553.72	$(-) 36,397,950.28
Excess of Funds Available over Expenditures		$ 120,970,543.63	$ 120,970,543.63

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PUBLIC SAFETY, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Public Safety, as presented in unit report, provided for expenditures totaling $69,218,679.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 59,001,139.00	$ 59,001,139.00	$ .00
Federal Funds	8,120,631.00	3,303,269.90	(-) 4,817,361.10
Other Revenues Retained	2,089,590.00	1,993,698.41	(-) 95,891.59
	$ 69,211,360.00	$ 64,298,107.31	$(-) 4,913,252.69
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	7,319.00	92,261.33	84,942.33
	$ 69,218,679.00	$ 64,390,368.64	$(-) 4,828,310.36
EXPENDITURES			
Personal Services	$ 41,402,319.00	$ 41,163,795.12	$(-) 238,523.88
Regular Operating Expenses	7,021,716.00	6,895,135.86	(-) 126,580.14
Travel	228,364.00	184,775.17	(-) 43,588.83
Motor Vehicle Equipment Purchases	4,188,885.00	4,185,801.44	(-) 3,083.56
Publications and Printing	656,221.00	605,182.96	(-) 51,038.04
Equipment Purchases	1,233,476.00	1,227,451.12	(-) 6,024.88
Computer Charges	2,378,348.00	2,288,863.79	(-) 89,484.21
Real Estate Rentals	108,812.00	104,105.14	(-) 4,706.86
Telecommunications	733,665.00	707,994.49	(-) 25,670.51
Per Diem, Fees and Contracts	509,105.00	453,419.35	(-) 55,685.65
Capital Outlay	40,600.00	40,577.10	(-) 22.90
Postage	639,315.00	580,893.50	(-) 58,421.50
Conviction Reports	211,200.00	206,422.75	(-) 4,777.25
Peace Officers Training Grant	1,930,285.00	1,884,406.10	(-) 45,878.90
Driver License Processing	816,000.00	754,135.80	(-) 61,864.20
Highway Safety Grants	7,120,368.00	2,617,566.42	(-) 4,502,801.58
	$ 69,218,679.00	$ 63,900,526.11	$(-) 5,318,152.89
Excess of Funds Available over Expenditures		$ 489,842.53	$ 489,842.53

PUBLIC SERVICE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public Service Commission, as presented in unit report, provided for expenditures totaling $5,311,608.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,012,870.00	$ 4,790,878.00	$(-) 221,992.00
Federal Funds	297,738.00	303,805.17	6,067.17
Other Revenues Retained	1,000.00	.00	(-) 1,000.00
	$ 5,311,608.00	$ 5,094,683.17	$(-) 216,924.83
EXPENDITURES			
Personal Services	$ 3,669,098.00	$ 3,426,738.85	$(-) 242,359.15
Regular Operating Expenses	227,496.00	193,743.64	(-) 33,752.36
Travel	134,386.00	120,048.60	(-) 14,337.40
Motor Vehicle Equipment Purchases	64,700.00	64,696.14	(-) 3.86
Publications and Printing	20,124.00	14,888.88	(-) 5,235.12
Equipment Purchases	21,500.00	21,496.41	(-) 3.59
Computer Charges	134,019.00	127,851.58	(-) 6,167.42
Real Estate Rentals	213,700.00	211,945.62	(-) 1,754.38
Telecommunications	94,085.00	91,457.20	(-) 2,627.80
Per Diem, Fees and Contracts	732,500.00	732,151.52	(-) 348.48
	$ 5,311,608.00	$ 5,005,018.44	$(-) 306,589.56
Excess of Funds Available over Expenditures		$ 89,664.73	$ 89,664.73

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

REVENUE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Revenue, as presented in unit report, provided for expenditures totaling $47,960,520.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 44,112,520.00	$ 44,003,333.00	$(-) 109,187.00
Other Revenues Retained	3,848,000.00	3,864,037.92	16,037.92
	$ 47,960,520.00	$ 47,867,370.92	$(-) 93,149.08
EXPENDITURES			
Personal Services	$ 27,285,901.00	$ 27,089,155.15	$(-) 196,745.85
Regular Operating Expenses	1,396,751.00	1,393,507.82	(-) 3,243.18
Travel	1,106,794.00	1,076,927.73	(-) 29,866.27
Motor Vehicle Equipment Purchases	204,715.00	220,658.96	15,943.96
Publications and Printing	1,576,568.00	1,532,224.64	(-) 44,343.36
Equipment Purchases	829,247.00	787,111.22	(-) 42,135.78
Computer Charges	7,342,924.00	6,960,253.10	(-) 382,670.90
Real Estate Rentals	1,391,149.00	1,368,756.64	(-) 22,392.36
Telecommunications	511,305.00	495,925.75	(-) 15,379.25
Per Diem, Fees and Contracts	155,000.00	148,551.07	(-) 6,448.93
County Tax Officials/Retirement and FICA	1,292,500.00	1,292,500.00	.00
Grants to Counties/Appraisal Staff	1,235,000.00	1,231,710.56	(-) 3,289.44
Motor Vehicle Tag Purchases	1,100,000.00	1,100,000.00	.00
Motor Vehicle Decal Purchases	338,600.00	338,599.87	(-) .13
Postage	2,194,066.00	2,173,120.96	(-) 20,945.04
	$ 47,960,520.00	$ 47,209,003.47	$(-) 751,516.53
Excess of Funds Available over Expenditures		$ 658,367.45	$ 658,367.45

The above comparison indicates that Motor Vehicle Equipment Purchases were overspent in the amount of $15,943.96. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

SECRETARY OF STATE
"A" SECRETARY OF STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Secretary of State, "A" Budget, as presented in unit report, provided for expenditures totaling $15,760,662.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,420,695.00	$ 15,420,695.00	$ .00
Federal Funds	154,957.00	201,327.41	46,370.41
Other Revenues Retained	185,010.00	148,136.27	(-) 36,873.73
	$ 15,760,662.00	$ 15,770,158.68	$ 9,496.68
EXPENDITURES			
Personal Services	$ 9,322,738.00	$ 9,300,209.29	$(-) 22,528.71
Regular Operating Expenses	1,407,522.00	1,374,040.92	(-) 33,481.08
Travel	185,074.00	179,498.40	(-) 5,575.60
Motor Vehicle Equipment Purchases	172,952.00	171,986.30	(-) 965.70
Publications and Printing	349,193.00	340,507.89	(-) 8,685.11
Equipment Purchases	197,237.00	192,600.23	(-) 4,636.77
Computer Charges	545,592.00	542,543.71	(-) 3,048.29
Real Estate Rentals	1,746,690.00	1,739,906.33	(-) 6,783.67
Telecommunications	283,998.00	277,389.40	(-) 6,608.60
Per Diem, Fees and Contracts	469,373.00	450,216.12	(-) 19,156.88
Election Expenses	800,000.00	785,282.42	(-) 14,717.58
Postage	280,293.00	277,698.53	(-) 2,594.47
	$ 15,760,662.00	$ 15,631,879.54	$(-) 128,782.46
Excess of Funds Available over Expenditures		$ 138,279.14	$ 138,279.14

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

SECRETARY OF STATE
"B" REAL ESTATE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Real Estate Commission of the Secretary of State, "B" Budget, as presented in unit report, provided for expenditures totaling $992,871.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 987,065.00	$ 987,065.00	$ .00
Other Revenues Retained	5,806.00	5,806.35	.35
	$ 992,871.00	$ 992,871.35	$ .35
EXPENDITURES			
Personal Services	$ 606,499.00	$ 582,794.51	$(-) 23,704.49
Regular Operating Expenses	102,996.00	96,538.57	(-) 6,457.43
Travel	12,500.00	9,801.31	(-) 2,698.69
Motor Vehicle Equipment Purchases	27,000.00	26,970.20	(-) 29.80
Publications and Printing	26,000.00	24,792.75	(-) 1,207.25
Equipment Purchases	5,150.00	4,207.46	(-) 942.54
Computer Charges	79,426.00	79,012.63	(-) 413.37
Real Estate Rentals	37,800.00	37,800.00	.00
Telecommunications	18,000.00	16,533.40	(-) 1,466.60
Per Diem, Fees and Contracts	77,500.00	81,272.03	3,772.03
	$ 992,871.00	$ 959,722.86	$(-) 33,148.14
Excess of Funds Available over Expenditures		$ 33,148.49	$ 33,148.49

The above comparison indicates that Per Diem, Fees and Contracts were overspent in the amount of $3,772.03. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

SPORTS HALL OF FAME BOARD, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The Georgia Sports Hall of Fame Board did not submit a budget for approval to the Office of Planning and Budget.

SUBSEQUENT INJURY TRUST FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The Subsequent Injury Trust Fund did not submit a budget for approval to the Office of Planning and Budget.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

TRANSPORTATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Transportation, as presented in unit report, provided for expenditures totaling $1,480,077,757.90. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 407,007,804.00	$ 406,822,804.00	$(-) 185,000.00
Federal Funds	382,309,127.97	577,541,528.49	195,232,400.52
Other Revenues Retained	109,466,924.98	186,520,120.42	77,053,195.44
	$ 898,783,856.95	$ 1,170,884,452.91	$ 272,100,595.96
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	581,293,900.95	360,076,602.14	(-)221,217,298.81
	$ 1,480,077,757.90	$ 1,530,961,055.05	$ 50,883,297.15
EXPENDITURES			
Personal Services	$ 148,192,702.00	$ 141,772,756.71	$(-) 6,419,945.29
Regular Operating Expenses	82,761,209.24	49,778,628.52	(-) 32,982,580.72
Travel	1,682,344.23	1,400,889.53	(-) 281,454.70
Motor Vehicle Equipment Purchases	2,596,000.00	2,322,654.96	(-) 273,345.04
Publications and Printing	883,643.99	757,544.09	(-) 126,099.90
Equipment Purchases	13,894,507.74	11,723,781.14	(-) 2,170,726.60
Computer Charges	2,722,596.66	2,027,748.52	(-) 694,848.14
Real Estate Rentals	1,087,116.00	1,082,528.48	(-) 4,587.52
Telecommunications	1,681,959.48	1,621,648.40	(-) 60,311.08
Per Diem, Fees and Contracts	20,618,586.76	15,359,754.91	(-) 5,258,831.85
Capital Outlay	1,122,869,386.08	691,982,327.88	(-)430,887,058.20
Authority Lease Rentals	24,452,289.00	24,452,288.76	(-) .24
State of Georgia General Obligation Debt Sinking Fund	38,645,8[illegible].00	38,436,028.61	(-) 209,827.39
Mass Transit Grants	9,986,[illegible]9.22	4,908,176.43	(-) 5,077,922.79
Harbor Maintenance Payments	400,000.00	399,986.04	(-) 13.96
Capital Outlay - Airport Development	700,000.00	673,526.01	(-) 26,473.99
Capital Outlay - Airport Operational Improvements	1,124,596.00	1,077,352.93	(-) 47,243.07
Capital Outlay - Airport Approach Aid	150,000.00	150,130.68	130.68
Geodetic Control	329,196.00	124,179.94	(-) 205,016.06
Spoilage Area Acquisition Clearing and Preparation	5,299,669.50	4,079,273.91	(-) 1,220,395.59
	$ 1,480,077,757.90	$ 994,131,206.45	$(-)485,946,551.45
Excess of Funds Available over Expenditures		$ 536,829,848.60	$ 536,829,848.60

The above comparison indicates that Capital Outlay - Airport Approach Aid was overspent in the amount of $130.68. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

VETERANS SERVICE, STATE DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Department of Veterans Service, as presented in unit report, provided for expenditures totaling $16,339,114.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 13,205,345.00	$ 13,205,345.00	$ .00
Federal Funds	3,133,769.00	3,096,745.59	(-) 37,023.41
Other Revenues Retained	.00	.01	.01
	$ 16,339,114.00	$ 16,302,090.60	$ (-) 37,023.40
EXPENDITURES			
Personal Services	$ 3,417,612.00	$ 3,329,265.32	$ (-) 88,346.68
Regular Operating Expenses	46,027.00	45,510.01	(-) 516.99
Travel	80,700.00	73,294.73	(-) 7,405.27
Motor Vehicle Equipment Purchases	14,000.00	13,983.55	(-) 16.45
Publications and Printing	20,000.00	19,888.36	(-) 111.64
Equipment Purchases	70,149.00	69,998.97	(-) 150.03
Computer Charges	500.00	465.30	(-) 34.70
Real Estate Rentals	191,204.00	190,815.06	(-) 388.94
Telecommunications	63,106.00	61,161.23	(-) 1,944.77
Per Diem, Fees and Contracts	7,140.00	6,953.20	(-) 186.80
Postage	31,900.00	31,818.38	(-) 81.62
Operating Expense/Payments to Central State Hospital	8,398,283.00	8,398,283.00	.00
Operating Expense/Payments to Medical College of Georgia	3,804,576.00	3,748,920.24	(-) 55,655.76
Regular Operating Expenses for Projects and Insurance	193,917.00	161,582.36	(-) 32,334.64
	$ 16,339,114.00	$ 16,151,939.71	$ (-) 187,174.29
Excess of Funds Available over Expenditures		$ 150,150.89	$ 150,150.89

WORKERS' COMPENSATION, STATE BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Board of Workers' Compensation, as presented on page 14 of unit report, provided for expenditures totaling $4,933,893.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 4,893,818.00	$ 4,893,818.00	$ .00
Other Revenues Retained	40,075.00	39,682.65	(-) 392.35
	$ 4,933,893.00	$ 4,933,500.65	$ (-) 392.35
EXPENDITURES			
Personal Services	$ 3,909,920.00	$ 3,899,876.20	$ (-) 10,043.80
Regular Operating Expenses	89,836.00	87,663.77	(-) 2,172.23
Travel	53,500.00	53,397.37	(-) 102.63
Motor Vehicle Equipment Purchases	13,000.00	12,813.00	(-) 187.00
Publications and Printing	61,600.00	61,502.84	(-) 97.16
Equipment Purchases	7,250.00	6,791.50	(-) 458.50
Computer Charges	180,338.00	180,181.10	(-) 156.90
Real Estate Rentals	417,539.00	415,094.76	(-) 2,444.24
Telecommunications	80,455.00	78,785.22	(-) 1,669.78
Per Diem, Fees and Contracts	45,955.00	44,081.56	(-) 1,873.44
Postage	74,500.00	74,201.68	(-) 298.32
	$ 4,933,893.00	$ 4,914,389.00	$ (-) 19,504.00
Excess of Funds Available over Expenditures		$ 19,111.65	$ 19,111.65

SECTION III

REPORT OF THE STATE AUDITOR OF GEORGIA

OF

ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

GENERAL COMMENTS

INTRODUCTION

Section III of the annual report of the State Auditor reports on the financial operations of all units of the University System of Georgia for the fiscal year ended June 30, 1985.

FINANCIAL CONDITION

The Combined Balance Sheet of all units of the University System of Georgia, as presented on pages 228 and 229, shows there was an unreserved fund balance (surplus) in the Budget Funds of $604,327.51 at June 30, 1985. Budget Funds include Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. This unreserved fund balance (surplus) of $604,327.51 together with the uncommitted Regents' Scholarship Fund of $10,137.23 is due to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

The combined fund balances of Auxiliary Enterprises were $42,687,758.00. These fund balances were retained by the individual institutions for operations in subsequent periods.

Non-operating funds maintained by the various institutions consist of Restricted Funds, Loan Funds, Endowment Funds, Agency Funds - Student Activities and Agency Funds - Private Trust. The fund balances at June 30, 1985, were subject to the provisions of the grants and contracts under which the funds were received.

The fund equity of the Expended Plant Fund was $1,491,287,719.74 at June 30, 1985, which represents the accumulated balances of funds expended by each institution. No provision has been made for obsolescence. Records at the institutions did not indicate the appraised value or replacement cost.

FUNDS AVAILABLE AND EXPENDITURES

A summary of funds available and expenditures of all units of the University System of Georgia for the fiscal year ended June 30, 1985, for Resident Instruction Fund, Other Organized Activities, Unexpended Plant Fund and Auxiliary Enterprises is as follows:

FUNDS AVAILABLE	TOTAL	BUDGET FUNDS	AUXILIARY ENTERPRISES
REVENUES			
Allotments from Board of Regents of the University System of Georgia State Funds	$ 593,898,334.00	$ 593,898,334.00	$ .00
Other Revenues Retained			
Gifts and Grants	199,715,933.73	198,850,933.73	865,000.00
Other	345,063,566.07	286,008,385.39	59,055,180.68
Total Revenues	$1,138,677,833.80	$1,078,757,653.12	$ 59,920,180.68
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances			
Reserved	15,371,852.18	3,003,493.94	12,368,358.24
Unreserved	15,068,534.32	.00	15,068,534.32
Total Funds Available	$1,169,118,220.30	$1,081,761,147.06	$ 87,357,073.24
EXPENDITURES			
Personal Services	$ 786,512,615.16	$ 753,820,069.41	$ 32,692,545.75
Operating Expenses	314,793,272.57	289,901,288.32	24,891,984.25
Capital Outlay	20,433,614.44	20,433,614.44	.00
Other	12,044,437.03	12,044,437.03	.00
	$1,133,783,939.20	$1,076,199,409.20	$ 57,584,530.00
Excess of Funds Available over Expenditures	35,334,281.10	5,561,737.86	29,772,543.24
	$1,169,118,220.30	$1,081,761,147.06	$ 87,357,073.24

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Regents of the University System of Georgia includes the operations of the Regents' Central Office, allocations for specific purposes and grants to the teaching institutions. The Schedule of Budget Transfers to Other Units, as presented on pages 66 and 67 of the Board of Regents of the University System of Georgia audit report, showed that the total approved budget for units of the University System was $1,133,000,948.00.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for all units of the University System of Georgia may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Allotments from Board of Regents of the University System of Georgia State Funds	$ 593,898,334.00	$ 593,898,334.00	$ .00
Other Revenues Retained	539,102,614.00	484,859,319.12	(-)54,243,294.88
	$1,133,000,948.00	$1,078,757,653.12	$(-)54,243,294.88
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances	.00	3,003,493.94	3,003,493.94
	$1,133,000,948.00	$1,081,761,147.06	$(-)51,239,800.94
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 656,983,624.00	$ 651,402,663.95	$(-) 5,580,960.05
Sponsored Operations	110,530,478.00	102,417,405.46	(-) 8,113,072.54
Operating Expenses			
Education, General and Departmental Services	216,244,734.00	203,695,269.01	(-)12,549,464.99
Sponsored Operations	107,823,175.00	86,206,019.31	(-)21,617,155.69
Capital Outlay	29,280,117.00	20,433,614.44	(-) 8,846,502.56
Office of Minority Business Enterprise	316,781.00	317,052.82	271.82
Special Desegregation Programs	301,331.00	301,355.39	24.39
Fire Ant Research	242,398.00	240,871.83	(-) 1,526.17
Agricultural Research	1,040,046.00	1,040,077.55	31.55
Advanced Technology Development Center	1,006,264.00	933,920.79	(-) 72,343.21
Capitation Contracts for Family Practice Residency	2,110,426.00	2,103,332.31	(-) 7,093.69
Research Consortium	3,500,000.00	3,499,999.96	(-) .04
Residency Capitation Grants	1,837,000.00	1,837,006.38	6.38
Student Preceptorships	134,574.00	120,820.00	(-) 13,754.00
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations	1,500,000.00	1,500,000.00	.00
Capital Outlay - Georgia Radiation Therapy Center Planning Funds	150,000.00	150,000.00	.00
	$1,133,000,948.00	$1,076,199,409.20	$(-)56,801,538.80
Excess of Funds Available over Expenditures		$ 5,561,737.86	$ 5,561,737.86

The above budget comparison is for the Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. The budgets for Auxiliary Enterprises are approved by the Board of Regents, but are not forwarded to the Office of Planning and Budget.

The above comparison indicates that Office of Minority Business Enterprise was overspent in the amount of $271.82, Special Desegregation Programs were overspent in the amount of $24.39, Agricultural Research was overspent in the amount of $31.55 and Residency Capitation Grants were overspent in the amount of $6.38. These overexpenditures are in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

GENERAL

A comparison of approved budget to total funds available and expenditures by units of the University System of Georgia is presented on pages 304 through 348 of this report.

Reports of all units of the University System of Georgia with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports by units of the University System of Georgia are quoted as follows:

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

RESTRICTED FUNDS

Many of the deficit balances represent expenditures made in June, 1985, on which reimbursement from the grantor had not been secured. However, in several instances the deficit represents expenditures made over a long period of time on which no funds have been secured from the grantor to cover these deficit balances. Any expenditures made with reimbursement not forthcoming from grantors will have to be funded from the regular operations of the Institute.

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

PRIOR YEAR

MISAPPROPRIATED FUNDS - PHYSICAL PLANT DEPARTMENT

The audit report for the year ended June 30, 1984, noted that an investigation was performed by the internal auditing department of the Institute and disclosed that $4,674.45 was misappropriated by an employee by submitting erroneous time records and the subsequent cashing of payroll checks. Prior to the completion of the investigative audit, the employee resigned her position with the Institute. As a result of this investigative audit, $3,290.32 due to this employee for accrued leave was withheld as partial reimbursement, leaving a remaining balance of $1,384.13. In the year under review, the Institute received $1,384.13 as reimbursement from the individual involved.

INVENTORY OF EQUIPMENT

The audit report for the year ended June 30, 1984, noted that the equipment inventory records were reconciled with the results of a physical count of equipment inventory performed by property control personnel of the Institute. Extensive efforts were made to locate items shown on the inventory records and unlocated at the time the physical count was made. Adjustments made to the inventory records included the deletion of items that could not be located and the addition of items reflected by the physical count but not recorded on the equipment inventory records. These adjustments resulted in a net increase in equipment inventory of $10,586,665.32. In the year under review, the internal auditing department of the Institute determined that the prior year increase was overstated by a net amount of $5,682,821.32. This amount is included in the net adjustments and disposals of equipment of $12,650,528.31 in the year under review. The remaining $6,967,706.99 representing other adjustments and disposals of equipment for the year under review has not been satisfactorily reconciled due to delays caused by the new accounting system and deficiencies in internal controls that existed with regards to equipment inventory. Greater emphasis should be placed in this area of accounting by the Institute.

OVERPAYMENT OF SALARIES

The audit report for the year ended June 30, 1984, stated that the Institute had $4,066.01 in accounts receivable representing unresolved salary overpayments. In the year under review, all of the salary overpayments were collected.

GROUP INSURANCE SYSTEM

The audit report for the year ended June 30, 1984, noted that reports built from data stored in the Employee Data Base were utilized by the Personnel Department to formulate monthly insurance bills. Information stored in the Employee Data Base may or may not be consistent with actual employee deductions and receipts from retirees and others. No determination is made that insurance premiums received from employees, retirees, employees on leave, and peripheral departmental employees are consistent with premiums paid for those individuals. In the year under review, internal controls were established to ensure that insurance premiums received from third parties are reconciled on a continuing basis with insurance premiums paid.

CURRENT YEAR

CHANGE IN ACCOUNTING SYSTEM

On July 1, 1984, the Georgia Institute of Technology implemented a new integrated financial software package designed to meet its accounting and reporting needs. This automated accounting system should have been designed to provide information required for management and financial reporting purposes as required by generally accepted accounting principles and reporting standards applicable to colleges and universities. However, problems within the new accounting system have caused major weaknesses to occur in various internal control systems utilized by the Institute. The following comments relate to some of the problem areas and include recommendations for improvement of internal controls:

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

CURRENT YEAR continued

CASH MANAGEMENT

During the year under review, operation of the new accounting system caused many problems relative to the bank reconciliation process and internal control over cash. These deficiencies include the following:

(1) The current funds operating account was not reconciled on a timely basis. Delays were caused, in part, because the new accounting system failed to produce adequate accounting reports on which to base the reconciliations.

(2) Failure of the Institute to reconcile the bank account on a timely basis resulted in major accounting problems. These problems included an overdrawn bank account which resulted in Institute checks being returned by bank for non-sufficient funds.

(3) Book errors and bank errors disclosed through the bank reconciliation process were carried as reconciling items for extended periods of time.

(4) Numerous checks have been outstanding for a period of over six months. Outstanding checks should be examined periodically, and stale checks should be voided.

(5) Voided checks were often incorrectly processed on the books.

Although instances of actual theft or embezzlement were not disclosed during the audit, we were unable to state that losses could not have occurred. The inadequacy of accounting control systems and confusion of automated accounting records create a situation where theft or embezzlement is possible and would not be readily detected.

JOURNAL VOUCHERS

Problems with the new accounting system included a lack of training and understanding of the system by employees, which resulted in an extremely large number of user generated journal vouchers during the year under review. Many of these journal vouchers were necessary to correct previous journal vouchers that had been recorded in error by the Institute. It was not uncommon to find several journal vouchers correcting or attempting to correct the same transaction.

Strict internal controls should be implemented by the Institute to ensure that all journal vouchers are reviewed for correctness and documentation by appropriate personnel prior to recording them in the financial records.

STATISTICAL SAMPLE RESULTS

As part of our audit, a monetary precision materiality sample (stratified random sample drawn from different monetary strata which exist within the population under review) was used to test the accuracy and validity of the non-personal services expenditure transactions for the fiscal year ended June 30, 1985. The results of this sample disclosed 45 monetary errors out of 598 transactions examined. The following types of errors occurred:

(1) Voucher packages were missing to support the expenditure transactions.

(2) Expenditure transactions were charged to the wrong State object code classification.

(3) Prepayments of library expenses were made without receipt of services.

(4) Sales taxes were paid on invoices.

Each and every case of misclassification of an expenditure causes a direct substantive monetary error of overstatement or understatement, as the case may be, to the account balance of the erroneous account. Also there exists an underlying but indirect misstatement of the account balance which should have been charged.

The assurance of reliability statement which was attributable to this sample at the initial design, was as follows: If all underlying source documentation and substantiation for each transaction, randomly drawn, is properly examined and found to be error free, then there is a 95% probability that the population does not include more than $323,680.00 in transactions which are in error by any amount, out of a total population amount of $64,735,979.88 for the fiscal year ended June 30, 1985.

Based upon the 45 monetary errors discovered, an evaluation of the sample has been computed, and the revised reliability statement is as follows: All underlying source documentation and substantiation for each sampling unit, randomly drawn, has been properly examined. Those items with audit findings have been evaluated by the audit sample evaluation routine. Consequently, there is a 95% probability that the population described above would contain an estimated $5,580,430.93 in expenditure payments which are in error by any amount. Moreover, there is a 95% probability that the true

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

CURRENT YEAR continued

STATISTICAL SAMPLE RESULTS continued

value of this estimate could be, as much as, $7,114,227.75, which amount is the adjusted upper precision limit of the estimate.

As a part of our audit, the stratified monetary precision sample was also used to test compliance with the system of internal control at the Institute. The results of this sample disclosed 100 compliance deviations out of the 598 transactions examined. Compliance deviations are individual transactions which were not processed in accordance with the system of internal control represented by the Institute as being in existence and also as being fully functional. The following types of compliance deviations occurred:

(1) Expenditure transactions were charged to the wrong State object code classification.

(2) The expenditure was not properly documented with a valid purchase order. Many vouchers were supported only with encumbrance authorizations.

(3) There was a question of validity of goods received or services received without an original invoice. Some payments were made from photocopies of invoices and statements, which could cause duplicate payments.

(4) Many invoices were dated prior to the supporting purchase order. This indicates that goods were ordered prior to getting the proper authorization through established purchase order procedures.

(5) Until April, 1985, vouchers did not contain proper remittance information to reflect proper accounting distribution of amounts paid.

Based upon the 100 compliance deviations as described above, an evaluation of the sample has been computed, and the revised probability statement is as follows: There is a 95% probability that the population of $64,735,979.88 would contain an estimated $11,639,179.85 in transactions which are not in compliance with the system of internal control and that additionally this figure could be as much as $14,685,987.48 for the year ended June 30, 1985, which figure is the adjusted upper precision limit of the estimate.

SUMMARY

We believe that the errors found in our sample as a result of this audit and other substantive tests performed provide material evidence of serious accounting deficiencies and inadequacies which exist in the Institute's administrative procedures and internal accounting controls. We do not feel that sufficient evidential matter was obtainable during the course of our audit to enable the Department of Audits to render an opinion on the financial transactions of the Georgia Institute of Technology for the period under review.

Management should act immediately to initiate appropriate action necessary to correct problems associated with the automated accounting system, to strengthen internal accounting controls and to establish any administrative procedures necessary to assure that assets are safeguarded against loss from unauthorized use or disposition. Systems implemented should ensure that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of auditable financial statements in accordance with generally accepted accounting principles.

GEORGIA STATE UNIVERSITY

LOAN FUNDS

In the year ended June 30, 1985, an adjustment of $12,860.64 was made to the National Direct Student Loan Fund. This adjustment was approved by the U. S. Department of Education and was necessary to balance general ledger controls with subsidiary student notes receivable records. Periodic reconciliation of subsidiary records to general ledger controls is imperative to insure accurate financial reporting.

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

ACCOUNTS RECEIVABLE

On June 30, 1985, the Private Trust Funds had $6,377.24 in accounts receivable, which consisted of overpayment of various accounts. It is a violation of the trust relation to expend monies held for third parties for purposes other than those designated by the party for whom the funds are held. Individuals responsible for improper expenditures of trust funds may become personally liable.

UNIVERSITY OF GEORGIA

RESTRICTED FUNDS

Many of the deficit balances represent expenditures made in June, 1985, on which reimbursement from the grantor had not been secured. However, in several instances, the deficit represents expenditures made over a long period of time on which no funds have been secured from the grantor to cover these deficit balances.

In the audit reports for prior years, it has been suggested that records be maintained to reflect uncollected resources available for each grant at any time and that reimbursements for expenditures be secured from each grantor promptly. In the year under review, no changes were made in the record keeping as suggested.

SENIOR COLLEGES

ALBANY STATE COLLEGE

PRIOR YEARS' FINDING

UNEXPENDED PLANT FUND

In the audit report for the year ended June 30, 1977, the following comment was made:

> "...it was noted that $9,177.84 was reserved for student loans by the College. The money loaned to students was received from the sale of surplus property in prior years. All efforts should be made to collect outstanding notes, and these funds should be used for proper Unexpended Plant Fund purposes only."

The audit report for the year ended June 30, 1984, stated that $625.72 had been collected, and in the year under review, $482.46 was collected, leaving a balance of $8,069.66 to be collected.

DEFERRED FEES

Audit reports of prior years have called attention to the fact that some student fees have been deferred and have recommended that legal means be used to collect the outstanding balances. At June 30, 1985, student fees outstanding amounted to $461,013.36, as shown on Schedule "2" of unit report, and of this amount, $269,416.93 was not covered by approved student aid awards. At June 30, 1985, $242,556.45 of the $269,416.93 non-sponsored student receivables had been turned over to collection agencies.

During the year under review, Albany State College received $18,955.74 from collection agencies as collections on students past due accounts. Current accounting practices of the College provide that collections received from collection agencies for a student first be credited against that student's Auxiliary Enterprises account until completely liquidated. Subsequent collections received may then be credited against that student's Resident Instruction Fund receivable. This accounting practice is improper and should be discontinued immediately. Collections received from collection agencies should be credited on a pro-rata basis against the major fund that an individual student has balances outstanding.

RESIDENT INSTRUCTION FUND

RETURNED CHECKS

The cash balance at June 30, 1985, included $4,296.52 in checks which had been returned for insufficient funds. It is the responsibility of Albany State College to effect collection of these returned checks.

AGENCY FUNDS - STUDENT ACTIVITIES

DEFICIT TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1985, the deficit in the Student Activities Fund was $172,815.14. This deficit has a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

ALBANY STATE COLLEGE continued

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1985, the Regents' Scholarship Fund had an uncommitted balance of $360.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

ARMSTRONG STATE COLLEGE

AGENCY FUNDS - PRIVATE TRUST

ACCOUNTS RECEIVABLE

On June 30, 1985, the Private Trust Funds had $21.33 receivable, which was an overpayment of State Income Tax. It is a violation of the trust relation to expend monies held for third parties for purposes other than those designated by the party for whom the funds are held. Individuals responsible for improper expenditures of trust funds may become personally liable as well as subject to penalties if payroll deduction trust funds are not remitted properly to governmental agencies.

FORT VALLEY STATE COLLEGE

CASH

The audit report for the year ended June 30, 1981, recommended that appropriate internal controls be established to safeguard the College against loss from returned checks.

On June 30, 1985, returned checks on hand amounted to $15,432.51. The College has revised its policy to accept no personal checks and has begun a concentrated effort to collect on all returned checks on hand.

STUDENT ACCOUNTS RECEIVABLE

At June 30, 1985, accounts receivable due from students were shown in the following funds:

Resident Instruction Fund	$ 132,192.38
Auxiliary Enterprises	114,871.53
Student Activities Fund	20,477.75
	$ 267,541.66

These balances have accumulated largely because of extension of credit to students who had no approved student aid to fund tuition costs and related expenses. There is no provision in the policies of the Board of Regents for extension of credit or deferment of any student fees. Officials approving extensions of credit or fee deferments could be held personally responsible for losses incurred by the College in the delivery of goods and services. The practice of extension of credit and deferment of fees should be discontinued immediately. It is recommended that legal means be used to collect all outstanding balances.

TRAVEL ADVANCES

At June 30, 1985, travel advances due from employees were $23,317.56. These travel advances consisted of $23,106.56 in airline tickets purchased and $211.00 in cash. An aging analysis indicated that $10,534.37 was advanced to employees prior to July 1, 1984. Employees of Fort Valley State College are required to file travel vouchers upon their return. Advance airline tickets purchased are not considered documented or proper expenditures until the employee submits a travel voucher with a copy of the airline ticket stub attached.

Proper documentation should be received to support the above mentioned travel advances immediately or refunds should be secured from the individuals involved or from the person authorizing the travel advances.

SALARIES

The detailed listing of salaries submitted to the office of the State Auditor was out of balance in the amount of $770,481.59.

LOAN FUNDS

In prior years and again in the year under review, the General Ledger Control Account of the National Direct Student Loan Fund was not in balance with the subsidiary detail furnished by the Wachovia Bank, Winston Salem, North Carolina, which renders an accounting service for these loans. Reconciliation was made and adjustments were given to the College. Appropriate action should be taken by the College to prevent this deficiency from occurring in the future.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE continued

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1985, the Regents' Scholarship Fund had a deficit balance of $804.00, which resulted from the College awarding scholarships in excess of funds available and without approval of the Board of Regents of the University System of Georgia. Awards made without approval of the Board and/or in excess of funds available are improper, and refunds should be secured from the individuals awarded the scholarships or from the person authorizing the disbursements.

GEORGIA COLLEGE

AUXILIARY ENTERPRISES

IMPROPER EXPENDITURE

The Schedule of Other Operating Expenses, Schedule "12" of unit report, shows an expenditure of $2,826.25 for Institutional Matching Funds for National Direct Student Loans. This payment was remitted to the "Alumni Fund" of the Agency Funds - Private Trust to be utilized for this purpose. The expenditure of Auxiliary Enterprise funds for this purpose is not in accordance with policy and instructions of the Board of Regents of the University System of Georgia, therefore; reimbursement should be made to the Auxiliary Enterprises from this Agency Fund - Private Trust.

GEORGIA SOUTHERN COLLEGE

THEFT OF PAYROLL CHECKS

The audit report for the year ended June 30, 1984, reported that Mr. Byrd Jones, Jr., a full-time library employee, had been forging students names on work study payroll checks and depositing them to his personal bank account. When this theft in the amount of $477.38 was discovered, Mr. Jones was terminated and attempts were made to recover the stolen funds. Attempts to collect the funds from Mr. Jones were unsuccessful and the case was turned over to the Board of Regents for collection from the bonding company. As of June 30, 1985, the funds had not been collected and an account receivable of $477.38 is shown on the books and records of the College.

KENNESAW COLLEGE

AGENCY FUNDS - STUDENT ACTIVITIES

In the year under review, $2,050.00 was refunded to the Department of Health and Human Services for awarding scholarships to students after program deadlines. This refund was paid from Agency Funds - Student Activities upon approval of the administrative personnel of the College.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1985, the Regents' Scholarship Fund had an uncommitted balance of $810.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

SAVANNAH STATE COLLEGE

RESIDENT INSTRUCTION FUND

PRIOR YEAR'S FINDING

IMPROPER EXPENDITURE

The audit report for the year ended June 30, 1984, called attention to improper expenditure of $577.00 for Rotary Club postage billings. During the year under review, refund of $577.00 was made to the Resident Instruction Fund, and is reflected on Exhibit "B" of unit report.

STUDENT ACCOUNTS RECEIVABLE

On June 30, 1985, Savannah State College had deferred student accounts of $55,113.11, of which $50,045.54 was incurred prior to the summer quarter, 1985. There is no provision in the policies of the Board of Regents for deferments of student accounts without the student having approved documentation of financial aid at the time of registration. Collections of student accounts receivable should be made on at least a quarterly basis, and no student should be granted a deferment without having approved financial aid.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

SAVANNAH STATE COLLEGE continued

AGENCY FUNDS - STUDENT ACTIVITIES

DEFICIT TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1985, the deficit in the Student Activities Fund was $130,948.29. This deficit is due primarily to expenditures being made in excess of funds budgeted for the athletic programs, and this deficit must be funded from subsequent years' funds available. This deficit has a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

EQUIPMENT INVENTORY

In the year under review, it was noted that the control accounts for equipment inventory maintained in the general ledger did not reconcile with the subsidiary equipment inventory detailed listings. The College should reconcile the differences between control and subsidiary records and make any necessary adjustments.

SOUTHERN TECHNICAL INSTITUTE

PRIOR YEARS' FINDING

CASH THEFT

The audit report for the year ended June 30, 1983, reported that a theft of $500.00 occurred at the Southern Technical Institute's bookstore. Management of the Institute reported that this theft occurred because the bookstore safe was left unlocked and unattended. This incident was reported to the proper law enforcement officials and as of the date of this audit report, no additional action has been taken by Southern Technical Institute to recover these funds.

RESIDENT INSTRUCTION FUND

DEFERRED FEES

The auditors noted during the course of the audit that some student fees were being deferred. There is no provision in the policies of the Board of Regents for the deferment of student fees. This practice should be discontinued immediately or the person or persons responsible for authorizing such deferments could be held personally liable for the uncollected amounts.

INVESTMENT IN PLANT

As stated in the audit report for the year ended June 30, 1984, Southern Technical Institute began implementation of procedures to update the Institute's perpetual equipment inventory records. During the year under review, the equipment inventory of six buildings on campus was completed. The Institute expects to complete an entire campus equipment inventory by the close of the subsequent fiscal year.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND AND REGENTS' SCHOLARSHIP REPAYMENT FUND

On June 30, 1985, the Regents' Scholarship Fund and the Regents' Scholarship Repayment Fund had uncommitted balances of $2,923.40 and $1,680.20, respectively. The uncommitted balances totaling $4,603.60 should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

VALDOSTA STATE COLLEGE

AGENCY FUNDS - STUDENT ACTIVITIES

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1985, the deficit in the Student Activities Fund was $17,313.18. This deficit has a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND AND REGENTS' SCHOLARSHIP REPAYMENT FUND

On June 30, 1985, the Regents' Scholarship Fund and the Regents' Scholarship Repayment Fund had uncommitted balances of $487.50 and $750.00, respectively. The uncommitted balances totaling $1,237.50 should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

VALDOSTA STATE COLLEGE continued

EQUIPMENT INVENTORY

A review of the perpetual equipment inventory records disclosed that 102 equipment items obtained with Federal grant funds were located at a private corporation and not on College property. Further review of grant documents revealed that the project under which the 102 items were obtained has been completed. Title to these equipment items vests with the College, and the equipment should not be on loan to a private corporation. Immediate action should be taken by the College to seek the return of items on loan.

WEST GEORGIA COLLEGE

AGENCY FUNDS - PRIVATE TRUST

ACCOUNTS RECEIVABLE

On June 30, 1985, the Private Trust Funds had $752.97 in accounts receivable, which consisted of overpayments of $641.94 for F.I.C.A., $97.60 for tax levies and $13.43 for other accounts. It is a violation of the trust relation to expend monies held for third parties for purposes other than those designated by the party for whom the funds are held. Individuals responsible for improper expenditures of trust funds may become personally liable as well as subject to penalties if payroll deduction trust funds or other funds are not properly administered by the College.

JUNIOR COLLEGES

ATLANTA JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1985, the Regents' Scholarship Fund had an uncommitted balance of $700.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

EQUIPMENT INVENTORY

In the year under review, it was noted that the control accounts for equipment inventory maintained in the general ledger did not reconcile with the subsidiary equipment inventory detailed listings. The College should reconcile the differences between control and subsidiary records and make any necessary adjustments.

CLAYTON JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1985, the Regents' Scholarship Fund had an uncommitted balance of $421.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

EQUIPMENT INVENTORY

In the year under review, it was noted that control accounts maintained in the general ledger of Clayton Junior College did not reconcile with the College's subsidiary equipment inventory listings. Personnel at the College should take a complete inventory of the College's equipment and record necessary adjustments to bring the control and subsidiary records into agreement.

DALTON JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1985, the Regents' Scholarship Fund had an uncommitted balance of $850.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

AUDIT FINDINGS continued

JUNIOR COLLEGES continued

FLOYD JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1985, the Regents' Scholarship Fund had an uncommitted balance of $550.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

MIDDLE GEORGIA COLLEGE

PRIOR YEAR'S FINDING

RESIDENT INSTRUCTION FUND

IMPROPER EXPENDITURE

The audit report for the year ended June 30, 1983, stated that a payment of $30.00 was made from the Resident Instruction Fund for Chamber of Commerce dues. The Board of Regents continuance of former Procedural Directive No. 3 approved November 10, 1971, states expenditures for Chamber of Commerce dues are improper. Reimbursement of $30.00 should be secured and deposited to the Resident Instruction Fund of Middle Georgia College.

RESIDENT INSTRUCTION FUND

RETURNED CHECKS

The accounts receivable balance at June 30, 1985, included $2,080.46 in checks given by individuals which has been returned by the bank unpaid. Action should be taken immediately to effect the collection of these returned checks.

STUDENT ACCOUNTS RECEIVABLE

On June 30, 1985, Middle Georgia College had $22,171.49 in deferred student fees. Of this amount, $12,982.10 was incurred prior to summer quarter, 1983. There is no provision in the policies of the Board of Regents for deferment of student fees without the student having approved documentation of financial aid at the time of registration. Collections of student accounts receivable should be made on at least a quarterly basis, and no student should be granted a deferment without having approved financial aid.

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP REPAYMENT FUND

On June 30, 1985, the Regents' Scholarship Repayment Fund had an uncommitted balance of $ .13, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

SOUTH GEORGIA COLLEGE

AGENCY FUNDS - PRIVATE TRUST

ACCOUNTS RECEIVABLE

On June 30, 1985, the Private Trust Funds had $16,688.94 in accounts receivable, which consisted of overpayments of $16,100.16 for Continuing Education Registration Activities and $588.78 for Waycross Junior College Nursing - Financial Aid. It is a violation of the trust relation to expend monies held for third parties for purposes other than those designated by the party for whom the funds are held.

WAYCROSS JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

REGENTS' SCHOLARSHIP FUND

On June 30, 1985, the Regents' Scholarship Fund had an uncommitted balance of $605.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

COMBINED BALANCE SHEET
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMBINED BALANCE SHEET

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1985

	CURRENT FUNDS				
ASSETS	RESIDENT INSTRUCTION FUND	OTHER ORGANIZED ACTIVITIES	RESTRICTED FUNDS	AUXILIARY ENTERPRISES	LOAN FUNDS
Cash on Hand and in Banks	$24,195,545.69	$ 3,136,911.80	$(-) 6,126,346.28	$32,499,325.92	$ 4,353,363.95
Investments				695,738.31	36,293,144.37
Accounts Receivable	24,017,274.06	10,832,610.38	23,973,064.42	2,648,786.54	
Inventories	4,465,610.79	2,099,521.28		9,084,468.38	
Investment in Plant					
Total Assets	$52,678,430.54	$16,069,043.46	$ 17,846,718.14	$44,928,319.15	$40,646,508.32
LIABILITIES AND FUND EQUITY					
Liabilities	$28,571,046.79	$ 8,393,258.01		$ 2,240,561.15	
Fund Equity					
Investment in General Fixed Assets					
Fund Balances					
Reserved	$23,574,744.28	$ 7,566,777.96		$26,726,727.64	$40,646,508.32
Unreserved					
Designated for Subsequent Years' Expenditures			$ 17,846,718.14	15,961,030.36	
Surplus/Deficit due to/from Board of Regents	532,639.47	109,007.49			
Total Fund Equity	$24,107,383.75	$ 7,675,785.45	$ 17,846,718.14	$42,687,758.00	$40,646,508.32
Total Liabilities and Fund Equity	$52,678,430.54	$16,069,043.46	$ 17,846,718.14	$44,928,319.15	$40,646,508.32

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1985

ENDOWMENT FUNDS	PLANT FUNDS		AGENCY FUNDS		TOTALS (Memorandum Only)	
	UNEXPENDED	EXPENDED	STUDENT ACTIVITIES	PRIVATE TRUST	1985	1984
$24,888,380.25	$ 5,952,205.62		$ 4,474,800.34	$22,640,359.93	$ 116,014,547.22	$ 104,508,386.51
12,706,178.90	8,069.66				49,703,131.24	48,402,953.80
	3,694,578.67		746,666.16	522,918.46	66,435,898.69	61,767,117.73
					15,649,600.45	14,565,615.68
		$1,491,287,719.74			1,491,287,719.74	1,385,309,482.44
$37,594,559.15	$ 9,654,853.95	$1,491,287,719.74	$ 5,221,466.50	$23,163,278.39	$1,739,090,897.34	$1,614,553,556.16
	$ 9,324,515.36		$ 584,749.83	$16,926,884.79	$ 66,041,015.93	$ 61,368,200.97
		$1,491,287,719.74			$1,491,287,719.74	$1,385,309,482.44
$37,594,559.15	$ 367,658.04		$ 1,516,428.62	$ 6,236,393.60	144,229,797.61	132,848,582.11
			3,120,288.05		36,928,036.55	34,870,893.01
	(-) 37,319.45				604,327.51	156,397.63
$37,594,559.15	$ 330,338.59	$1,491,287,719.74	$ 4,636,716.67	$ 6,236,393.60	$1,673,049,881.41	$1,553,185,355.19
$37,594,559.15	$ 9,654,853.95	$1,491,287,719.74	$ 5,221,466.50	$23,163,278.39	$1,739,090,897.34	$1,614,553,556.16

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1985

	RESIDENT INSTRUCTION FUND			CURRENT FUNDS OTHER
FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
REVENUES				
STATE FUNDS				
Allotments from Board of Regents of the University System of Georgia	$ 495,370,696.00		$ 495,370,696.00	$ 96,877,638.00
OTHER REVENUES RETAINED				
Gifts and Grants				
Federal Agencies		$ 56,203,505.45	$ 56,203,505.45	
State Agencies		10,563,684.46	10,563,684.46	
Other States		443,081.84	443,081.84	
Counties and Cities		1,041,944.85	1,041,944.85	
Private		30,473,521.61	30,473,521.61	
Restricted - For Student Aid		31,234,310.37	31,234,310.37	
Unrestricted	$ 633,919.09		633,919.09	$ 10,513,360.60
	$ 633,919.09	$ 129,960,048.58	$ 130,593,967.67	$ 10,513,360.60
Tuition and Fees	142,255,671.04		142,255,671.04	2,209,864.26
Endowment Income	220,767.28	1,937,322.53	2,158,089.81	
Rents	382,933.66		382,933.66	36,752.49
Sales and Services	11,234,104.79	361,912.80	11,596,017.59	71,968,476.12
Contract Overhead	12,589,398.04		12,589,398.04	14,060,706.68
Interest Income	517,911.60		517,911.60	
Indirect Funding - Telecommunications Department of Administrative Services	3,027,300.00		3,027,300.00	555,700.00
Other Sources	5,487,397.39		5,487,397.39	359,337.93
Transfers Between Funds For Replacement Projects				
Total Other Revenues Retained	$ 176,349,402.89	$ 132,259,283.91	$ 308.608,686.80	$ 99,704,198.08
Total Revenues	$ 671,720,098.89	$ 132,259,283.91	$ 803,979,382.80	$ 196,581,836.08
CARRY-OVER FROM PRIOR YEAR				
Transfers from Fund Balances				
Reserved				$ 2,360,209.88
Unreserved				
				$ 2,360,209.88
Total Funds Available	$ 671,720,098.89	$ 132,259,283.91	$ 803,979,382.80	$ 198,942,045.96
EXPENDITURES				
PERSONAL SERVICES				
Salaries and Wages	$ 419,267,563.15	$ 54,458,986.94	$ 473,726,550.09	$ 106,359,147.33
Employer's Contributions for:				
F.I.C.A.	26,716,997.40	2,163,292.19	28,880,289.59	6,185,621.08
Group Insurance	18,690,976.55	1,485,528.50	20,176,505.05	4,891,661.52
Retirement	52,133,747.74	5,027,437.67	57,161,185.41	13,548,834.34
Unemployment Compensation Insurance	602,018.99	12,057.97	614,076.96	96,871.07
Liability Insurance	391,512.25	1,586.76	393,099.01	636,982.79
Workers' Compensation Insurance	1,677,437.27	7,437.25	1,684,874.52	203,292.47
Total Personal Services	$ 519,480,253.35	$ 63,156,327.28	$ 582,636,580.63	$ 131,922,410.60
OPERATING EXPENSES				
Travel	$ 5,598,810.12	$ 2,821,156.93	$ 8,419,967.05	$ 2,350,549.87
Motor Vehicle Expenses	1,077,943.51	107,490.18	1,185,433.69	475,457.52
Motor Vehicle Equipment Purchases	1,069,573.19	33,364.08	1,102,937.27	307,516.47
Supplies and Materials	22,238,142.64	7,766,130.32	30,004,272.96	23,473,786.79
Repairs and Maintenance	16,625,080.15	1,690,247.74	18,315,327.89	4,275,380.32
Utilities	26,351,177.59	42,427.66	26,393,605.25	5,004,090.97
Lease/Purchase of Equipment	3,065,447.78	334,794.85	3,400,242.63	532,096.20
Rents (Other Than Real Estate)	2,751,062.10	312,160.63	3,063,222.73	897,875.25
Insurance and Bonding	847,625.56	21,598.94	869,224.50	231,643.48
Claims and Indemnities	5,990.48		5,990.48	
Tuition and Scholarships				
College Work Study Program	1,048,298.03	4,832,982.36	5,881,280.39	11,048.26
Scholarships, Fellowships, Prizes, Awards and Other	155,307.96	32,435,639.15	32,590,947.11	
Other Operating Expenses	(-) 4,193,182.34	2,475,746.30	(-) 1,717,436.04	1,986,154.01
Publications and Printing	4,307,356.05	838,180.35	5,145,536.40	1,622,294.55
Equipment Purchases	37,912,378.37	7,554,603.10	45,466,981.47	7,348,395.54
Computer Charges	7,459,156.42	450,567.10	7,909,723.52	409,548.66
Software	1,354,905.73	284,417.74	1,639,323.47	319,323.87
Real Estate Rentals	731,227.53	140,599.44	871,826.97	2,047,907.37
Telecommunications	8,626,620.01	669,394.26	9,296,014.27	2,964,711.87
Per Diem, Fees and Contracts				
Per Diem and Fees	5,143,117.02	3,230,341.85	8,373,458.87	1,099,643.39
Contracts	5,637,285.30	3,061,113.65	8,698,398.95	524,521.42
Total Operating Expenses	$ 147,813,323.20	$ 69,102,956.63	$ 216,916,279.83	$ 55,881,945.81

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
CURRENT FUNDS AND UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1985

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1985	1984
	$ 96,877,638.00		$ 1,650,000.00	$ 593,898,334.00	$ 543,898,028.00
$ 9,560,135.80	$ 9,560,135.80		$ 944,904.53	$ 66,708,545.78	$ 62,285,890.87
6,262,439.70	6,262,439.70		330,773.93	17,156,898.09	16,079,734.32
223,369.17	223,369.17			666,451.01	345,828.20
199,139.99	199,139.99			1,241,084.84	1,418,900.89
37,721,377.02	37,721,377.02		959,866.59	69,154,765.22	69,440,743.48
19,055.66	19,055.66			31,253,366.03	29,906,467.38
	10,513,360.60	$ 865,000.00	1,522,543.07	13,534,822.76	12,000,175.48
$ 53,985,517.34	$ 64,498,877.94	$ 865,000.00	$ 3,758,088.12	$ 199,715,933.73	$ 191,477,740.62
	2,209,864.26	7,692,258.39		152,157,793.69	136,323,890.65
			1,344,221.45	3,502,311.26	3,123,147.58
	36,752.49	30,049,944.22		30,469,630.37	29,166,808.49
2,459,484.16	74,427,960.28	24,844,491.48	634,717.58	111,503,186.93	99,021,218.70
	14,060,706.68			26,650,104.72	24,935,925.24
		2,569,544.17	3,767,901.31	6,855,357.08	5,740,458.18
	555,700.00			3,583,000.00	3,583,000.00
	359,337.93	4,116,220.52	379,226.18	10,342,182.02	8,546,724.18
		(-) 10,217,278.10	10,217,278.10	.00	.00
$ 56,445,001.50	$ 156,149,199.58	$ 59,920,180.68	$ 20,101,432.74	$ 544,779,499.80	$ 501,918,913.64
$ 56,445,001.50	$ 253,026,837.58	$ 59,920,180.68	$ 21,751,432.74	$ 1,138,677,833.80	$ 1,045,816,941.64
	$ 2,360,209.88	$ 12,368,358.24	$ 643,284.06	$ 15,371,852.18	$ 15,463,610.92
		15,068,534.32		15,068,534.32	12,567,782.01
	$ 2,360,209.88	$ 27,436,892.56	$ 643,284.06	$ 30,440,386.50	$ 28,031,392.93
$ 56,445,001.50	$ 255,387,047.46	$ 87,357,073.24	$ 22,394,716.80	$ 1,169,118,220.30	$ 1,073,848,334.57
$ 32,733,995.51	$ 139,093,142.84	$ 28,405,831.13		$ 641,225,524.06	$ 605,785,596.18
5,161,912.54	11,347,533.62	1,209,681.98		41,437,505.19	34,820,609.65
525,366.60	5,417,028.12	1,125,938.55		26,719,471.72	27,785,704.09
837,759.34	14,386,593.68	1,913,095.37		73,460,874.46	67,716,995.79
2,044.19	98,915.26	26,309.85		739,302.07	775,077.16
	636,982.79	2,250.94		1,032,332.74	870,192.98
	203,292.47	9,437.93		1,897,604.92	.00
$ 39,261,078.18	$ 171,183,488.78	$ 32,692,545.75		$ 786,512,615.16	$ 737,754,175.85
$ 1,937,138.94	$ 4,287,688.81	$ 175,421.72		$ 12,883,077.58	$ 11,714,221.39
114,476.19	589,933.71	344,282.04		2,119,649.44	2,027,297.04
68,078.15	375,594.62			1,478,531.89	888,065.50
4,726,476.85	28,200,263.64	4,486,376.03		62,690,912.63	59,049,803.52
418,954.54	4,694,334.86	2,906,699.74		25,916,362.49	21,090,715.45
488,359.06	5,492,450.03	7,096,117.17		38,982,172.45	35,786,008.30
21,570.97	553,667.17	1,596.00		3,955,505.80	.00
452,977.03	1,350,852.28	199,484.72		4,613,559.73	6,192,319.20
19,766.79	251,410.27	226,248.71		1,346,883.48	1,256,036.14
				5,990.48	1,417,254.43
3,090.30	14,138.56	29,196.65		5,924,615.60	6,245,908.87
19,055.66	19,055.66			32,610,002.77	31,081,707.08
532,686.02	2,518,840.03	860,787.90		1,662,191.89	2,804,626.47
286,211.20	1,908,505.75	915,334.79		7,969,376.94	6,635,674.33
1,719,987.48	9,068,383.02			54,535,364.49	49,275,737.53
672,039.51	1,081,588.17	71,141.04		9,062,452.73	6,853,941.52
161,983.38	481,307.25	7,323.38		2,127,954.10	.00
154,570.42	2,202,477.79	3,147,880.04		6,222,184.80	5,455,667.24
183,613.91	3,148,325.78	1,690,047.29		14,134,387.34	12,544,972.20
584,911.17	1,684,554.56	545,930.21		10,603,943.64	9,040,749.00
4,537,115.11	5,061,636.53	2,188,116.82		15,948,152.30	12,421,943.16
$ 17,103,062.68	$ 72,985,008.49	$ 24,891,984.25		$ 314,793,272.57	$ 281,782,648.37

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
CURRENT FUNDS AND UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1985

	RESIDENT INSTRUCTION FUND			CURRENT FUNDS OTHER
EXPENDITURES continued	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
CAPITAL OUTLAY				
Personal Services				
Salaries and Wages				
Employer's Contributions for:				
F.I.C.A.				
Group Insurance				
Retirement				
Other Costs				
Motor Vehicle Expenses				
Motor Vehicle Equipment Purchases				
Supplies and Materials				
Repairs and Maintenance				
Utilities				
Lease/Purchase of Equipment				
Rents (Other Than Real Estate)				
Insurance and Bonding				
Other Expenditures				
Publications and Printing				
Equipment Purchases				
Computer Charges				
Real Estate Rentals				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Capital Outlay				
OTHER (Schedule by Units, pages 300-302)				
Personal Services				
Salaries and Wages	$ 271,623.42		$ 271,623.42	$ 1,207,906.05
Employer's Contributions for:				
F.I.C.A.	18,349.81		18,349.81	60,623.98
Group Insurance	8,990.50		8,990.50	45,017.34
Retirement	31,724.90		31,724.90	118,215.18
Unemployment Compensation Insurance				542.76
Liability Insurance				308.57
Workers' Compensation Insurance				1,871.14
	$ 330,688.63		$ 330,688.63	$ 1,434,485.02
Other Costs				
Travel	8,793.93		8,793.93	64,602.72
Motor Vehicle Expenses				1,271.32
Motor Vehicle Equipment Purchases				8,440.00
Supplies and Materials	3,954.43		3,954.43	153,089.70
Repairs and Maintenance	39,287.75		39,287.75	31,268.84
Utilities				82,767.62
Lease/Purchase of Equipment				42.35
Rents (Other Than Real Estate)	192.80		192.80	10,261.48
Insurance and Bonding				1,156.35
Claims and Indemnities				
Tuition and Scholarships				
College Work Study Program	1,698.84		1,698.84	3.66
Scholarships, Fellowships, Prizes, Awards and Other	97,501.33		97,501.33	58,000.00
Other Expenditures	6,499.44		6,499.44	35,059.03
Publications and Printing	4,318.86		4,318.86	14,256.47
Equipment Purchases	3,462,391.96		3,462,391.96	119,134.25
Computer Charges	31.29		31.29	961.44
Software	364.00		364.00	2,173.76
Real Estate Rentals	3,600.00		3,600.00	
Telecommunications	2,016.05		2,016.05	15,229.66
Per Diem, Fees and Contracts				
Per Diem and Fees	9,134.86		9,134.86	222,625.86
Contracts	147,934.00		147,934.00	3,940,338.69
Capital Outlay				
Other Costs				
Supplies and Materials				
Repairs and Maintenance				
Publications and Printing				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Other	$ 4,118,408.17		$ 4,118,408.17	$ 6,195,168.22
Total Expenditures	$ 671,411,984.72	$ 132,259,283.91	$ 803,671,268.63	$ 193,999,524.63
Excess of Funds Available over Expenditures	308,114.17	.00	308,114.17	4,942,521.33
	$ 671,720,098.89	$ 132,259,283.91	$ 803,979,382.80	$ 198,942,045.96

The accompanying notes are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1985

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1985	1984
			$ 148,314.68	$ 148,314.68	$ 134,851.07
			33.91	33.91	
			27.74	27.74	
			61.01	61.01	
			$ 148,437.34	$ 148,437.34	$ 134,851.07
				.00	78,872.40
			1,193,351.94	1,193,351.94	653,732.60
			621,119.11	621,119.11	605,394.13
			6,181,703.14	6,181,703.14	1,985,579.32
			140.00	140.00	.00
			10,262.90	10,262.90	.00
			2,801.94	2,801.94	43,098.21
			2,954.75	2,954.75	1,753.05
			17,749.12	17,749.12	6,720.12
			5,719.13	5,719.13	2,086.77
			3,303,746.17	3,303,746.17	2,34[illegible],847.36
				.00	[illegible]54.08
			200,102.20	200,102.20	341,[illegible].20
			772,333.29	772,333.29	412,536.74
			7,973,193.41	7,973,193.41	8,558,959.28
			$ 20,433,614.44	$ 20,433,614.44	$ 15,174,848.33
$ 31,463.41	$ 1,239,369.46			$ 1,510,992.88	$ 1,192,069.18
	60,623.98			78,973.79	59,800.36
	45,017.34			54,007.84	35,524.12
	118,215.18			149,940.08	127,300.62
	542.76			542.76	1,520.62
	308.57			308.57	168.09
	1,871.14			1,871.14	.00
$ 31,463.41	$ 1,465,948.43			$ 1,796,637.06	$ 1,416,382.99
	64,602.72			73,396.65	57,014.27
	1,271.32			1,271.32	495.66
	8,440.00			8,440.00	18,811.82
12,597.55	165,687.25			169,641.68	141,247.98
26,866.86	58,135.70			97,423.45	21,904.98
	82,767.62			82,767.62	26,266.16
	42 35			42.35	.00
	10,26[illegible]48			10,454.28	7,943.17
	1,15[illegible]5			1,156.35	135.37
					1,313.09
	3.66			1,702.50	1,116.59
	58,000.00			155,501.33	135,252.86
	35,059.03			41,558.47	61,922.44
1,113.42	15,369.89			19,688.75	38,430.07
	119,134.25			3,581,526.21	117,099.26
	961.44			992.73	1,089.56
8,576.76	10,750.52			11,114.52	.00
				3,600.00	.00
242.64	15,472.30			17,488.35	11,225.18
	222,625.86			231,760.72	297,663.70
	3,940,338.69			4,088,272.69	3,899,775.45
				.00	344.87
			$ 1,170.00	1,170.00	.00
			200.00	200.00	.00
			209,456.52	209,456.52	71,378.58
			1,439,173.48	1,439,173.48	1,207,204.55
$ 80,860.64	$ 6,276,028.86		$ 1,650,000.00	$ 12,044,437.03	$ 7,534,018.60
$ 56,445,001.50	$ 250,444,526.13	$ 57,584,530.00	$ 22,083,614.44	$ 1,133,783,939.20	$ 1,042,245,691.15
.00	4,942,521.33	29,772,543.24	311,102.36	35,334,281.10	31,602,643.42
$ 56,445,001.50	$ 255,387,047.46	$ 87,357,073.24	$ 22,394,716.80	$ 1,169,118,220.30	$ 1,073,848,334.57

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1985

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

Units of the University System of Georgia maintain their Current Funds and Unexpended Plant Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest of general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The Agency Funds - Student Activities are maintained on the Accrual basis of accounting.

The Loan Funds, Endowment Funds and Agency Funds - Private Trust are maintained on the Cash Receipts and Disbursements basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

CURRENT FUNDS

RESIDENT INSTRUCTION FUND

The Resident Instruction Fund accounts for the current operations of the educational program of the various units of the University System. Restricted expenditures are separately identified and matched with revenue from the Restricted Funds.

OTHER ORGANIZED ACTIVITIES

The Other Organized Activities Fund accounts for the operations of specific programs which are unique to the State of Georgia and to the units of the University System administering the program activities. Separate identity is maintained of each program, and restricted expenditures for each program are separately identified and matched with revenue from the Restricted Funds.

RESTRICTED FUNDS

The Restricted Funds account for funds awarded by grantors for restricted purposes to the various units of the University System. Such funds awarded or received are maintained in the restricted fund group, and funds are transferred to other funds only to the extent that expenditures are expended in the current period.

AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund accounts for the various business operations administered by the various units of the University System. These business operations are conducted for the expressed purpose of providing services to students, faculty and staff.

LOAN FUNDS

The Loan Funds account for various funds held by the various units of the University System for the purpose of making educational loans to students. Separate identity is maintained of the various types of loan funds administered by each institution.

ENDOWMENT FUNDS

The Endowment Funds account for various funds held in trust by the various units of the University System for various donors. Separate identity of each fund is maintained and each fund is administered under the terms stipulated by the donor.

PLANT FUNDS

UNEXPENDED

The Unexpended Plant Fund accounts for funds administered by the various units of the University System for the purpose of construction, rehabilitation and acquisition of physical properties.

EXPENDED

The Expended Plant Fund represents the book value of fixed assets owned or in control of the various units of the University System.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

AGENCY FUNDS

STUDENT ACTIVITIES

The Student Activities Fund accounts for student activity funds administered by the various units of the University System. The various units act as an agent for the students of their respective unit, collect activity fee assessments and revenues from other sources, and expend the available funds as budgeted and directed by the student governing body.

PRIVATE TRUST

The Private Trust Funds account for the activities in which the various units of the University System act as an agency for various governmental agencies and organizations.

OTHER FINANCIAL NOTES

(1) RESTRICTED FUNDS - Funds for specific restricted projects transferred from the restricted fund group to other funds in excess of funds received from various grantors are reflected as deficits on the books and records of the various units of the University System. In this report, revenues sufficient to eliminate the deficits are recognized and accounts receivable are established from the various grantors. The accounts receivable shown for Restricted Funds do not reflect the actual amount that may be due from the various grantors.

(2) EXPENDED PLANT FUND - The balances shown as Investment in General Fixed Assets under the Fund Equity of Expended Plant Fund on the Combined Balance Sheet represent the accumulated expenditures made for general fixed assets through Current Funds and Unexpended Plant Fund, and also include expenditures made for general fixed assets expended by the Georgia Education Authority (University) on behalf of the various units of the University System. Gifts of general fixed assets are recorded at fair market value, and disposals are deleted at recorded cost. No depreciation has been provided on the general fixed assets.

(3) SICK LEAVE AND ANNUAL LEAVE - All regular employees of the various units of the University System earn one day of sick leave each month with no maximum limit established for the accumulation of sick leave. When employees terminate employment, they receive no compensation for any accrued sick leave.

All regular employees of the various units of the University System earn annual leave ranging from one and one-quarter days to one and three-quarter days each month depending upon the employees' length of continuous service. Employees may accrue up to forty five days of annual leave and are paid for unused accumulated annual leave upon retirement or termination of employment.

On June 30, 1985, the unrecorded consolidated estimated liability of all units of the University System amounted to $42,212,399.88 for accumulated annual leave. Funds are provided in the appropriation to the Board of Regents of the University System of Georgia each year to cover the cost of annual leave of terminated employees of the various units of the University System.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA BY FUNDS

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1985

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 6,211,424.00	$ 3,096,307.52	$ 630,555.61	$ 9,938,287.13
Georgia State University	3,358,932.06	3,498,707.81	579,914.58	7,437,554.45
Medical College of Georgia	1,294,501.35	1,038,238.20	68,154.90	2,400,894.45
University of Georgia	1,864,528.36	10,946,508.87	1,418,477.23	14,229,514.46
SENIOR COLLEGES				
Albany State College	93,987.49	256,588.82	64,982.05	415,558.36
Armstrong State College	363,664.24	161,012.42	35,760.46	560,437.12
Augusta College	662,277.69	53,448.91	51,343.70	767,070.30
Columbus College	452,612.56	562,152.91	81,350.03	1,096,115.50
Fort Valley State College	252,076.34	222,369.24	49,650.71	524,096.29
Georgia College	406,635.38	392,871.67	95,525.50	895,032.55
Georgia Southern College	886,298.41	635,400.92	186,134.64	1,707,833.97
Georgia Southwestern College	718,158.61	176,471.20	54,894.40	949,524.21
Kennesaw College	662,734.44	289,504.85	110,796.31	1,063,035.60
North Georgia College	256,581.78	154,045.91	46,828.36	457,456.05
Savannah State College	246,098.21	165,575.54	88,190.11	499,863.86
Southern Technical Institute	515,653.44	396,878.20	111,963.13	1,024,494.77
Valdosta State College	980,146.27	676,947.84	179,960.61	1,837,054.72
West Georgia College	849,396.10	263,940.82	170,615.71	1,283,952.63
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	242,228.04	79,575.00	68,043.16	389,846.20
Albany Junior College	251,227.31	114,686.52	37,581.80	403,495.63
Atlanta Junior College	324,445.57	109,734.74	48,190.00	482,370.31
Bainbridge Junior College	111,509.23	35,354.10	8,547.87	155,411.20
Brunswick Junior College	220,075.11	5,183.03	19,288.40	244,546.54
Clayton Junior College	1,039,601.40	6,881.99	44,712.16	1,091,195.55
Dalton Junior College	329,308.82	49,189.00	29,892.74	408,390.56
Emanuel County Junior College	93,724.05	34,965.79	4,299.17	132,989.01
Floyd Junior College	164,408.90	2,381.95	18,949.78	185,740.63
Gainesville Junior College	177,041.41	146,121.40	10,616.25	333,779.06
Gordon Junior College	75,168.40	39,711.00	15,015.04	129,894.44
Macon Junior College	451,148.62	35,303.21	20,869.31	507,321.14
Middle Georgia College	68,093.27	344,369.15	86,674.52	499,136.94
South Georgia College	467,147.08	6,072.00	20,148.16	493,367.24
Waycross Junior College	104,711.75	20,773.53	7,684.39	133,169.67
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 24,195,545.69	$ 24,017,274.06	$ 4,465,610.79	$ 52,678,430.54

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1985

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO BOARD OF REGENTS)	TOTAL
$ 6,206,901.29	$ 3,730,460.94	$ 924.90	$ 9,938,287.13
3,073,662.29	4,280,788.63	83,103.53	7,437,554.45
1,870,331.00	511,927.40	18,636.05	2,400,894.45
9,296,915.93	4,927,161.74	5,436.79	14,229,514.46
194,815.73	250,283.05	(-) 29,540.42	415,558.36
236,547.61	322,048.30	1,841.21	560,437.12
245,957.83	488,551.02	32,561.45	767,070.30
389,303.00	699,448.78	7,363.72	1,096,115.50
283,028.57	179,242.00	61,825.72	524,096.29
433,491.68	453,798.54	7,742.33	895,032.55
649,434.89	1,051,723.40	6,675.68	1,707,833.97
296,341.02	651,215.85	1,967.34	949,524.21
262,243.55	788,089.95	12,702.10	1,063,035.60
200,052.37	250,563.90	6,839.78	457,456.05
248,319.91	249,608.00	1,935.95	499,863.86
587,422.38	434,879.13	2,193.26	1,024,494.77
772,296.72	1,058,191.12	6,566.88	1,837,054.72
275,593.89	829,460.61	178,898.13	1,283,952.63
161,811.87	226,859.80	1,174.53	389,846.20
157,538.62	242,469.00	3,488.01	403,495.63
197,818.22	264,760.00	19,792.09	482,370.31
71,581.10	70,459.00	13,371.10	155,411.20
113,192.07	128,978.45	2,376.02	244,546.54
765,060.99	312,390.49	13,744.07	1,091,195.55
249,881.51	154,928.86	3,580.19	408,390.56
95,074.20	35,068.00	2,846.81	132,989.01
59,559.05	104,997.28	21,184.30	185,740.63
157,241.97	174,301.40	2,235.69	333,779.06
37,512.40	90,892.04	1,490.00	129,894.44
217,265.57	265,124.71	24,930.86	507,321.14
308,750.48	183,492.32	6,894.14	499,136.94
372,340.64	114,470.77	6,555.83	493,367.24
83,758.44	48,109.80	1,301.43	133,169.67
.00	.00	.00	.00
$ 28,571,046.79	$ 23,574,744.28	$ 532,639.47	$ 52,678,430.54

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1985

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology				
Engineering Extension Division	$ 142,579.10	$ 163,679.01	$ .00	$ 306,258.11
Georgia Tech Research Institute	173,178.00	576,410.17	.00	749,588.17
Medical College of Georgia				
Eugene Talmadge Memorial Hospital	1,594,313.91	8,000,000.00	2,099,521.28	11,693,835.19
Family Practice Residency Program	72,785.87	2,400.00	.00	75,185.87
Georgia Radiation Therapy Center	86,288.44	.00	.00	86,288.44
University of Georgia				
Agricultural Experiment Station	246,781.85	1,069,044.02	.00	1,315,825.87
Athens and Tifton Veterinary Laboratories	5,309.21	.00	.00	5,309.21
Cooperative Extension Service	148,527.08	928,858.87	.00	1,077,385.95
Marine Institute	54,494.47	.00	.00	54,494.47
Marine Resources Extension Center	33,064.32	1,742.00	.00	34,806.32
Veterinary Medicine Experiment Station	294,546.55	.00	.00	294,546.55
Veterinary Medicine Teaching Hospital	127,135.73	73,440.63	.00	200,576.36
OTHER				
Skidaway Institute of Oceanography	157,907.27	17,035.68	.00	174,942.95
	$ 3,136,911.80	$ 10,832,610.38	$ 2,099,521.28	$ 16,069,043.46

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1985

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO BOARD OF REGENTS)	TOTAL
$ 84,690.53	$ 223,275.58	$(-) 1,708.00	$ 306,258.11
752,356.58	.00	(-) 2,768.41	749,588.17
4,680,257.47	7,013,577.72	.00	11,693,835.19
47,561.24	.00	27,624.63	75,185.87
74,637.18	.00	11,651.26	86,288.44
1,274,578.50	.00	41,247.37	1,315,825.87
5,184.02	.00	125.19	5,309.21
738,378.08	329,924.66	9,083.21	1,077,385.95
54,361.91	.00	132.56	54,494.47
35,693.26	.00	(-) 886.94	34,806.32
292,916.77	.00	1,629.78	294,546.55
192,528.88	.00	8,047.48	200,576.36
160,113.59	.00	14,829.36	174,942.95
$ 8,393,258.01	$ 7,566,777.96	$ 109,007.49	$ 16,069,043.46

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

JUNE 30, 1985

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL	UNRESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$(-)7,427,333.02	$ 8,582,207.96	$ 1,154,874.94	$ 1,154,874.94
Georgia State University	933,791.34	401,346.31	1,335,137.65	1,335,137.65
Medical College of Georgia	1,917,554.93	1,075,890.32	2,993,445.25	2,993,445.25
University of Georgia	2,403,181.43	7,487,569.65	9,890,751.08	9,890,751.08
SENIOR COLLEGES				
Albany State College	(-) 306,852.10	389,882.18	83,030.08	83,030.08
Armstrong State College	46,964.02	42,405.44	89,369.46	89,369.46
Augusta College	(-) 78,054.33	132,928.67	54,874.34	54,874.34
Columbus College	137,142.26	39,842.91	176,985.17	176,985.17
Fort Valley State College	(-) 908,090.97	1,252,976.79	344,885.82	344,885.82
Georgia College	(-) 158 357.48	221,531.47	63,173.99	63,173.99
Georgia Southern College	(-) 270,650.14	374,153.92	103,503.78	103,503.78
Georgia Southwestern College	338,413.96	8,279.10	346,693.06	346,693.06
Kennesaw College	11,976.03	18,588.75	30,564.78	30,564.78
North Georgia College	34,820.70	28,641.72	63,462.42	63,462.42
Savannah State College	(-) 164,605.99	196,051.59	31,445.60	31,445.60
Southern Technical Institute	(-) 310,492.38	427,026.67	116,534.29	116,534.29
Valdosta State College	(-)2,264,646.07	2,349,104.35	84,458.28	84,458.28
West Georgia College	(-) 1,505.67	36,053.53	34,547.86	34,547.86
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	(-) 34,639.92	41,189.63	6,549.71	6,549.71
Albany Junior College	(-) 18,508.31	71,208.00	52,699.69	52,699.69
Atlanta Junior College	11,200.89	31,213.13	42,414.02	42,414.02
Bainbridge Junior College	(-) 19,084.60	19,659.63	575.03	575.03
Brunswick Junior College	(-) 28,973.65	32,072.10	3,098.45	3,098.45
Clayton Junior College	(-) 226,701.07	273,917.64	47,216.57	47,216.57
Dalton Junior College	15,754.35	8,234.34	23,988.69	23,988.69
Emanuel County Junior College	13,215.93	.00	13,215.93	13,215.93
Floyd Junior College	(-) 102,432.78	131,969.64	29,536.86	29,536.86
Gainesville Junior College	(-) 11,574.83	11,574.83	.00	.00
Gordon Junior College	734.88	.00	734.88	734.88
Macon Junior College	(-) 1,458.50	2,066.27	607.77	607.77
Middle Georgia College	370,804.96	.00	370,804.96	370,804.96
South Georgia College	89,812.49	6,806.41	96,618.90	96,618.90
Waycross Junior College	(-) 28,043.58	81,067.97	53,024.39	53,024.39
OTHER				
Skidaway Institute of Oceanography	(-) 89,709.06	197,603.50	107,894.44	107,894.44
	$(-)6,126,346.28	$ 23,973,064.42	$ 17,846,718.14	$ 17,846,718.14

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1985

	ASSETS			
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	INVENTORIES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 4,276,630.32	$ .00	$ 564.130.78	$ 1,050,558.64
Georgia State University	3,516,335.16	.00	446,768.17	697,095.65
Medical College of Georgia	452,184.20	.00	27,908.99	313,859.78
University of Georgia	10,936,504.12	.00	495,784.31	2,746,885.96
SENIOR COLLEGES				
Albany State College	(-) 55,860.15	.00	234,119.48	72,596.09
Armstrong State College	473,202.63	.00	50,228.51	121,275.67
Augusta Colleg	133,314.96	.00	20,210.31	227,814.85
Columbus College	637,333.00	.00	13,279.13	248,837.70
Fort Valley State College	420,697.61	.00	212,886.08	97,427.43
Georgia College	799,614.82	.00	43,023.29	217,290.91
Georgia Southern College	1,818,130.22	.00	166,926.17	462,665.54
Georgia Southwestern College	318,269.61	.00	23,245.38	155,029.03
Kennesaw College	450,388.97	.00	8,503.02	294,479.55
North Georgia College	1,316,937.20	.00	21,284.52	204,924.55
Savannah State College	676,082.08	.00	49,155.33	103,552.63
Southern Technical Institute	335,422.05	.00	16,411.23	220,385.20
Valdosta State College	1,017,268.63	541,080.82	19,670.44	417,914.22
West Georgia College	2,426,579.33	38,661.89	.00	382,988.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	487,382.08	.00	35,623.90	216,981.90
Albany Junior College	236,010.69	.00	20,414.85	61,377.08
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	41,553.88	.00	8,030.72	23,997.55
Brunswick Junior College	97,470.69	32,745.60	12,808.90	77,703.35
Clayton Junior College	310,300.56	83,250.00	9,804.39	93,534.40
Dalton Junior College	91,497.02	.00	10,254.26	76,297.79
Emanuel County Junior College	72,837.72	.00	992.90	27,288.34
Floyd Junior College	186,196.99	.00	336.40	64,160.65
Gainesville Junior College	299,447.74	.00	9,842.83	53,345.20
Gordon Junior College	57,782.76	.00	9,547.53	45,002.06
Macon Junior College	173,032.95	.00	5,975.89	73,443.65
Middle Georgia College	164,778.64	.00	100,417.05	165,907.07
South Georgia College	296,922.40	.00	3,616.72	51,182.56
Waycross Junior College	34,458.71	.00	7,585.06	18,665.38
OTHER				
Skidaway Institute of Oceanography	618.33	.00	.00	.00
	$ 32,499,325.92	$ 695,738.31	$ 2,648,786.54	$ 9,084,468.38

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1985

	LIABILITIES AND FUND EQUITY			
		FUND EQUITY		
TOTAL	CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 5,891,319.74	$ 720,827.12	$ 4,148,695.87	$ 1,021,796.75	$ 5,891,319.74
4,660,198.98	140,579.63	1,478,250.96	3,041,368.39	4,660,198.98
793,952.97	57,242.53	736,710.44	.00	793,952.97
14,179,174.39	706,177.85	6,852,916.47	6,620,080.07	14,179,174.39
250,855.42	12,752.96	190,853.73	47,248.73	250,855.42
644,706.81	20,793.11	332,582.28	291,331.42	644,706.81
381,340.12	9,892.88	371,447.24	.00	381,340.12
899,449.83	4,315.88	501,981.87	393,152.08	899,449.83
731,011.12	303,484.26	369,904.85	57,622.01	731,011.12
1,059,929.02	30,428.05	1,029,500.97	.00	1,059,929.02
2,447,721.93	20,733.38	1,188,277.66	1,238,710.89	2,447,721.93
496,544.02	1,684.00	494,860.02	.00	496,544.02
753,371.54	4,355.93	710,889.34	38,126.27	753,371.54
1,543,146.27	20,214.85	873,032.44	649,898.98	1,543,146.27
828,790.04	.00	352,206.22	476,583.82	828,790.04
572,218.48	60,850.26	347,489.05	163,879.17	572,218.48
1,995,934.11	68,789.54	1,434,818.71	492,325.86	1,995,934.11
2,848,229.22	20,448.73	2,025,220.86	802,559.63	2,848,229.22
739,987.88	657.12	739,330.76	.00	739,987.88
317,802.62	5,326.50	286,567.81	25,908.31	317,802.62
.00	.00	.00	.00	.00
73,582.15	3,490.61	67,865.97	2,225.57	73,582.15
220,728.54	.00	220,728.54	.00	220,728.54
496,889.35	8,986.74	385,479.43	102,423.18	496,889.35
178,049.07	.00	150,218.25	27,830.82	178,049.07
101,118.96	.00	46,491.18	54,627.78	101,118.96
250,694.04	6,302.54	203,903.92	40,487.58	250,694.04
362,635.77	.00	256,840.73	105,795.04	362,635.77
112,332.35	20.82	101,483.21	10,828.32	112,332.35
252,452.49	123.42	193,935.76	58,393.31	252,452.49
431,102.76	9,956.78	421,145.98	.00	431,102.76
351,721.68	.00	165,954.06	185,767.62	351,721.68
60,709.15	2,125.66	46,552.94	12,030.55	60,709.15
618.33	.00	590.12	28.21	618.33
$ 44,928,319.15	$ 2,240,561.15	$ 26,726,727.64	$ 15,961,030.36	$ 44,928,319.15

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

JUNE 30, 1985

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 538,600.04	$ 4,682,446.27	$ 5,221,046.31	$ 5,221,046.31
Georgia State University	104,561.05	2,452,260.37	2,556,821.42	2,556,821.42
Medical College of Georgia	352,360.68	5,463,375.49	5,815,736.17	5,815,736.17
University of Georgia	1,510,196.87	9,432,812.68	10,943,009.55	10,943,009.55
SENIOR COLLEGES				
Albany State College	40,052.57	550,316.41	590,368.98	590,368.98
Armstrong State College	89,843.64	39,014.73	128,858.37	128,858.37
Augusta College	51,155.03	467,693.85	518,848.88	518,848.88
Columbus College	49,687.28	463,426.43	513,113.71	513,113.71
Fort Valley State College	57,234.95	1,175,621.47	1,232,856.42	1,232,856.42
Georgia College	323,690.27	635,872.18	959,562.45	959,562.45
Georgia Southern College	209,269.22	2,578,892.77	2,788,161.99	2,788,161.99
Georgia Southwestern College	156,086.61	401,082.03	557,168.64	557,168.64
Kennesaw College	13,999.80	111,301.83	125,301.63	125,301.63
North Georgia College	115,588.98	797,399.66	912,988.64	912,988.64
Savannah State College	175,733.88	962,273.78	1,138,007.66	1,138,007.66
Southern Technical Institute	54,268.29	307,782.05	362,050.34	362,050.34
Valdosta State College	62,701.24	1,908,761.07	1,971,462.31	1,971,462.31
West Georgia College	120,549.76	1,681,390.67	1,801,940.43	1,801,940.43
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	30,896.26	607,448.94	638,345.20	638,345.20
Albany Junior College	83,828.44	58,203.74	142,032.18	142,032.18
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	632.03	7,684.18	8,316.21	8,316.21
Brunswick Junior College	40,502.18	23,154.43	63,656.61	63,656.61
Clayton Junior College	47,095.41	86,387.33	133,482.74	133,482.74
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	614.00	683.00	1,297.00	1,297.00
Floyd Junior College	9,340.92	26,978.79	36,319.71	36,319.71
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	35,180.02	27,443.30	62,623.32	62,623.32
Macon Junior College	1,082.26	23,961.56	25,043.82	25,043.82
Middle Georgia College	32,557.56	209,738.16	242,295.72	242,295.72
South Georgia College	44,453.71	1,108,744.67	1,153,198.38	1,153,198.38
Waycross Junior College	1,601.00	992.53	2,593.53	2,593.53
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 4,353,363.95	$36,293,144.37	$40,646,508.32	$40,646,508.32

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

JUNE 30, 1985

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 11,928,793.48	$ 1,708,024.45	$ 13,636,817.93	$ 13,636,817.93
Georgia State University	53,414.25	.00	53,414.25	53,414.25
Medical College of Georgia	(-) 55,917.63	2,882,114.52	2,826,196.89	2,826,196.89
University of Georgia	9,425,495.92	5,788,076.06	15,213,571.98	15,213,571.98
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	96,549.00	.00	96,549.00	96,549.00
Augusta College	39,175.69	91,399.51	130,575.20	130,575.20
Columbus College	419,960.27	76,930.48	496,890.75	496,890.75
Fort Valley State College	67,000.00	19,392.46	86,392.46	86,392.46
Georgia College	962,953.53	716,886.48	1,679,840.01	1,679,840.01
Georgia Southern College	101,725.10	.00	101,725.10	101,725.10
Georgia Southwestern College	124.20	527,534.38	527,658.58	527,658.58
Kennesaw College	322,718.97	62,674.71	385,393.68	385,393.68
North Georgia College	757,315.52	330,643.25	1,087,958.77	1,087,958.77
Savannah State College	14,000.00	.00	14,000.00	14,000.00
Southern Technical Institute	36,460.78	.00	36,460.78	36,460.78
Valdosta State College	293,525.08	462,424.51	755,949.59	755,949.59
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	10,601.62	.00	10,601.62	10,601.62
Brunswick Junior College	30,872.85	40,078.09	70,950.94	70,950.94
Clayton Junior College	126,779.10	.00	126,779.10	126,779.10
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	15,582.09	.00	15,582.09	15,582.09
Floyd Junior College	22,948.00	.00	22,948.00	22,948.00
Gainesville Junior College	7,879.48	.00	7,879.48	7,879.48
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	7,167.97	.00	7,167.97	7,167.97
South Georgia College	152,917.71	.00	152,917.71	152,917.71
Waycross Junior College	50,337.27	.00	50,337.27	50,337.27
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 24,888,380.25	$ 12,706,178.90	$ 37,594,559.15	$ 37,594,559.15

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1985

	ASSETS			
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 421,847.81	$ .00	$ 1,019,170.12	$ 1,441,017.93
Georgia State University	94,721.95	.00	.00	94,721.95
Medical College of Georgia	689,248.54	.00	1,662,125.18	2,351,373.72
University of Georgia	2,874,798.62	.00	498,589.88	3,373,388.50
SENIOR COLLEGES				
Albany State College	.00	8,069.66	.00	8,069.66
Armstrong State College	81,876.00	.00	.00	81,876.00
Augusta College	20,844.43	.00	.00	20,844.43
Columbus College	118,532.96	.00	.00	118,532.96
Fort Valley State College	96,584.39	.00	.00	96,584.39
Georgia College	52,044.96	.00	81,085.90	133,130.86
Georgia Southern College	639,224.65	.00	250.00	639,474.65
Georgia Southwestern College	20,289.19	.00	.00	20,289.19
Kennesaw College	(-) 125,051.02	.00	200,970.57	75,919.55
North Georgia College	145,196.60	.00	.00	145,196.60
Savannah State College	30,062.48	.00	3,836.75	33,899.23
Southern Technical Institute	29,090.38	.00	32.40	29,122.78
Valdosta State College	(-) 13,297.78	.00	66,092.50	52,794.72
West Georgia College	170,485.63	.00	.00	170,485.63
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	14,964.08	.00	.00	14,964.08
Albany Junior College	11,415.22	.00	.00	11,415.22
Atlanta Junior College	6,265.18	.00	.00	6,265.18
Bainbridge Junior College	7,645.84	.00	.00	7,645.84
Brunswick Junior College	16,835.94	.00	10,368.14	27,204.08
Clayton Junior College	54,938.85	.00	53,267.50	108,206.35
Dalton Junior College	37,838.93	.00	29,474.00	67,312.93
Emanuel County Junior College	62,328.09	.00	.00	62,328.09
Floyd Junior College	111,731.67	.00	.00	111,731.67
Gainesville Junior College	19,760.02	.00	.00	19,760.02
Gordon Junior College	95,343.50	.00	.00	95,343.50
Macon Junior College	154,656.36	.00	.00	154,656.36
Middle Georgia College	.00	.00	.00	.00
South Georgia College	(-) 1,340.49	.00	61,922.34	60,581.85
Waycross Junior College	2,916.16	.00	7,393.39	10,309.55
OTHER				
Skidaway Institute of Oceanography	10,406.48	.00	.00	10,406.48
	$ 5,952,205.62	$ 8,069.66	$ 3,694,578.67	$ 9,654,853.95

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1985

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO BOARD OF REGENTS)	TOTAL
$ 1,443,172.83	$ .00	$(-) 2,154.90	$ 1,441,017.93
86,866.00	7,466.17	389.78	94,721.95
2,355,697.84	.00	(-) 4,324.12	2,351,373.72
3,367,527.39	.00	5,861.11	3,373,388.50
29,961.35	8,069.66	(-) 29,961.35	8,069.66
81,876.00	.00	.00	81,876.00
20,490.37	.00	354.06	20,844.43
118,532.96	.00	.00	118,532.96
97,478.29	.00	(-) 893.90	96,584.39
132,937.31	.00	193.55	133,130.86
639,474.65	.00	.00	639,474.65
19,847.14	.00	442.05	20,289.19
75,846.80	72.75	.00	75,919.55
145,195.80	.00	.80	145,196.60
51,262.55	.00	(-) 17,363.32	33,899.23
28,868.32	.00	254.46	29,122.78
52,794.72	.00	.00	52,794.72
170,485.63	.00	.00	170,485.63
14,592.73	.00	371.35	14,964.08
10,938.00	.00	477.22	11,415.22
4,885.00	.00	1,380.18	6,265.18
5,874.65	.00	1,771.19	7,645.84
27,204.08	.00	.00	27,204.08
80,900.00	21,824.56	5,481.79	108,206.35
67,307.37	.00	5.56	67,312.93
1,062.30	61,265.79	.00	62,328.09
2,054.09	106,097.79	3,579.79	111,731.67
19,760.02	.00	.00	19,760.02
95,343.50	.00	.00	95,343.50
6,950.00	147,701.32	5.04	154,656.36
.00	.00	.00	.00
50,874.97	8,410.00	1,296.88	60,581.85
3,372.70	6,750.00	186.85	10,309.55
15,080.00	.00	(-) 4,673.52	10,406.48
$ 9,324,515.36	$ 367,658.04	$(-) 37,319.45	$ 9,654,853.95

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
EXPENDED PLANT FUND
JUNE 30, 1985

	ASSETS			
				INVESTMENT
	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 11,904,460.08	$ 126,980,970.41	$ 14,036,334.36	$ 115,271,062.97
Georgia State University	6,453,339.92	55,035,011.67	1,432,306.69	51,020,975.55
Medical College of Georgia	4,018,757.28	88,601,582.32	2,340,731.50	61,663,038.94
University of Georgia	6,176,583.22	192,951,700.33	13,035,085.24	166,294,700.56
SENIOR COLLEGES				
Albany State College	994,577.33	12,766,485.65	1,932,823.55	4,608,331.60
Armstrong State College	258,253.82	12,392,335.58	897,864.83	5,747,855.41
Augusta College	2,047,611.49	13,819,351.37	786,801.72	7,725,236.93
Columbus College	1,358,502.39	15,420,357.07	758,546.90	8,059,250.33
Fort Valley State College	638,326.39	22,405,039.90	2,462,973.08	10,216,511.15
Georgia College	384,495.90	17,871,851.10	1,259,953.97	7,155,486.56
Georgia Southern College	48,899.00	35,421,286.80	1,728,633.92	16,723,898.51
Georgia Southwestern College	5,580.00	16,000,131.07	865,929.62	6,027,584.59
Kennesaw College	121,415.00	11,906,861.64	579,587.37	5,687,942.58
North Georgia College	295,440.49	16,436,769.48	1,438,566.74	4,622,766.80
Savannah State College	325,975.16	18,543,409.57	3,892,762.63	7,426,709.26
Southern Technical Institute	805,984.73	10,570,980.70	281,891.83	6,845,660.44
Valdosta State College	1,508,106.42	29,536,402.27	1,926,267.42	11,301,835.18
West Georgia College	451,287.13	31,184,475.52	1,015,016.05	12,334,393.04
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	67,441.25	14,040,022.83	2,537,248.26	4,116,911.09
Albany Junior College	989,112.73	6,228,053.29	128,984.48	3,207,078.88
Atlanta Junior College	1,361,635.71	6,775,682.90	603,367.89	2,760,792.83
Bainbridge Junior College	91,468.56	3,567,829.61	437,863.25	1,178,704.79
Brunswick Junior College	1,142,470.23	6,540,062.48	304,322.81	1,985,665.36
Clayton Junior College	479,651.11	8,718,121.78	1,604,381.46	3,913,356.03
Dalton Junior College	72,465.30	6,377,939.28	1,086,955.51	3,066,351.15
Emanuel County Junior College	152,859.45	1,856,414.53	619,564.54	1,261,026.18
Floyd Junior College	169,490.00	7,154,168.63	615,799.76	2,173,271.73
Gainesville Junior College	111,990.00	4,615,940.81	374,518.89	2,398,401.63
Gordon Junior College	158,507.89	7,756,583.46	137,541.10	2,518,863.56
Macon Junior College	439,707.17	5,224,863.47	1,177,243.31	2,782,302.31
Middle Georgia College	18,400.00	10,146,482.12	743,251.78	4,005,783.66
South Georgia College	175,873.74	11,864,907.64	537,260.66	2,939,152.63
Waycross Junior College	197,990.00	3,365,654.52	308,600.23	1,257,663.82
OTHER				
Skidaway Institute of Oceanography	449,460.00	2,929,312.52	887,119.02	2,342,598.16
	$ 43,876,118.89	$ 835,007,042.32	$ 62,776,100.37	$ 550,641,164.21

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

JUNE 30, 1985

IN PLANT			FUND EQUITY
DUE TO OTHER FUNDS	CONSTRUCTION IN PROGRESS	TOTAL	INVESTMENT IN GENERAL FIXED ASSETS
$(-) 215,891.78	$ .00	$ 267,976,936.04	$ 267,976,936.04
.00	.00	113,941,633.83	113,941,633.83
.00	.00	156,624,110.04	156,624,110.04
(-) 828,808.34	.00	377,629,261.01	377,629,261.01
.00	.00	20,302,218.13	20,302,218.13
.00	.00	19,296,309.64	19,296,309.64
.00	.00	24,379,001.51	24,379,001.51
.00	.00	25,596,656.69	25,596,656.69
.00	.00	35,722,850.52	35,722,850.52
.00	.00	26,671,787.53	26,671,787.53
.00	.00	53,922,718.23	53,922,718.23
.00	.00	22,899,225.28	22,899,225.28
.00	.00	18,295,806.59	18,295,806.59
.00	.00	22,793,543.51	22,793,543.51
.00	.00	30,188,856.62	30,188,856.62
.00	.00	18,504,517.70	18,504,517.70
.00	.00	44,272,611.29	44,272,611.29
(-) 38,661.89	.00	44,946,509.85	44,946,509.85
.00	68,846.78	20,830,470.21	20,830,470.21
.00	.00	10,553,229.38	10,553,229.38
.00	.00	11,501,479.33	11,501,479.33
.00	1,809.18	5,277,675.39	5,277,675.39
.00	.00	9,972,520.88	9,972,520.88
.00	.00	14,715,510.38	14,715,510.38
.00	.00	10,603,711.24	10,603,711.24
.00	.00	3,889,864.70	3,889,864.70
.00	.00	10,112,730.12	10,112,730.12
.00	.00	7,500,851.33	7,500,851.33
.00	.00	10,571,496.01	10,571,496.01
.00	.00	9,624,116.26	9,624,116.26
.00	.00	14,913,917.56	14,913,917.56
.00	.00	15,517,194.67	15,517,194.67
.00	.00	5,129,908.57	5,129,908.57
.00	.00	6,608,489.70	6,608,489.70
$(-) 1,083,362.01	$ 70,655.96	$1,491,287,719.74	$1,491,287,719.74

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1985

	ASSETS		
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ 575,822.16	$ 17,100.00	$ 592,922.16
Georgia State University	941,777.24	308,245.08	1,250,022.32
Medical College of Georgia	50,731.74	.00	50,731.74
University of Georgia	1,517,421.43	649.41	1,518,070.84
SENIOR COLLEGES			
Albany State College	(-) 176,392.05	50,475.60	(-) 125,916.45
Armstrong State College	92,829.05	.00	92,829.05
Augusta College	64,191.69	375.00	64,566.69
Columbus College	272,316.22	4,922.98	277,239.20
Fort Valley State College	(-) 66,343.38	20,477.75	(-) 45,865.63
Georgia College	54,642.84	.00	54,642.84
Georgia Southern College	(-) 96,083.70	334,979.04	238,895.34
Georgia Southwestern College	80,495.69	434.00	80,929.69
Kennesaw College	192,271.99	56.00	192,327.99
North Georgia College	137,348.33	168.80	137,517.13
Savannah State College	(-) 110,755.76	1,847.47	(-) 108,908.29
Southern Technical Institute	174,690.03	1,415.00	176,105.03
Valdosta State College	127,890.47	.00	127,890.47
West Georgia College	215,642.63	.00	215,642.63
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	63,639.22	1,992.00	65,631.22
Albany Junior College	53,042.25	.00	53,042.25
Atlanta Junior College	50,774.92	633.67	51,408.59
Bainbridge Junior College	5,071.29	27.96	5,099.25
Brunswick Junior College	14,863.81	.00	14,863.81
Clayton Junior College	62,998.20	848.00	63,846.20
Dalton Junior College	12,287.99	370.00	12,657.99
Emanuel County Junior College	7,134.06	.00	7,134.06
Floyd Junior College	18,558.90	70.00	18,628.90
Gainesville Junior College	73,947.29	.00	73,947.29
Gordon Junior College	7,380.10	.00	7,380.10
Macon Junior College	200.75	.00	200.75
Middle Georgia College	23,172.75	1,340.40	24,513.15
South Georgia College	31,453.65	168.00	31,621.65
Waycross Junior College	1,778.54	70.00	1,848.54
OTHER			
Skidaway Institute of Oceanography	.00	.00	.00
	$ 4,474,800.34	$ 746,666.16	$ 5,221,466.50

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1985

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 144,241.96	$ 199,428.55	$ 249,251.65	$ 592,922.16
137,535.00	266,431.00	846,056.32	1,250,022.32
.00	11,305.00	39,426.74	50,731.74
76,335.08	83,504.25	1,358,231.51	1,518,070.84
19,023.69	27,875.00	(-) 172,815.14	(-) 125,916.45
6,150.90	74,144.00	12,534.15	92,829.05
10,966.27	33,860.00	19,740.42	64,566.69
17,874.88	68,946.00	190,418.32	277,239.20
11,687.14	14,960.00	(-) 72,512.77	(-) 45,865.63
5,662.05	14,859.50	34,121.29	54,642.84
9,049.54	198,687.22	31,158.58	238,895.34
.00	41,132.00	39,797.69	80,929.69
23,165.26	81,592.00	87,570.73	192,327.99
13,369.31	13,943.20	110,204.62	137,517.13
22,040.00	.00	(-) 130,948.29	(-) 108,908.29
278.30	32,800.00	143,026.73	176,105.03
26,343.65	118,860.00	(-) 17,313.18	127,890.47
9,610.07	105,103.00	100,929.56	215,642.63
17,114.00	18,270.00	30,247.22	65,631.22
5,302.29	8,355.00	39,384.96	53,042.25
10,861.68	9,720.00	30,826.91	51,408.59
225.00	1,730.00	3,144.25	5,099.25
3,051.00	10,935.00	877.81	14,863.81
1,018.70	12,800.00	50,027.50	63,846.20
.00	3,320.00	9,337.99	12,657.99
.00	900.00	6,234.06	7,134.06
223.13	2,800.00	15,605.77	18,628.90
4,614.19	40,368.90	28,964.20	73,947.29
959.00	6,412.00	9.10	7,380.10
.00	.00	200.75	200.75
538.53	5,925.00	18,049.62	24,513.15
7,401.00	6,132.00	18,088.65	31,621.65
108.21	1,330.00	410.33	1,848.54
.00	.00	.00	.00
$ 584,749.83	$ 1,516,428.62	$ 3,120,288.05	$ 5,221,466.50

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

JUNE 30, 1985

	ASSETS		
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ 536,333.82	$ .00	$ 536,333.82
Georgia State University	2,090,310.09	.00	2,090,310.09
Medical College of Georgia	5,056,352.43	6,377.24	5,062,729.67
University of Georgia	12,546,621.59	925.83	12,547,547.42
SENIOR COLLEGES			
Albany State College	16,811.96	4,805.89	21,617.85
Armstrong State College	129,709.14	21.33	129,730.47
Augusta College	393,026.11	1,389.40	394,415.51
Columbus College	58,800.21	.00	58,800.21
Fort Valley State College	164,382.09	69,307.23	233,689.32
Georgia College	136,556.17	.00	136,556.17
Georgia Southern College	396,416.06	.00	396,416.06
Georgia Southwestern College	11,426.09	98,455.25	109,881.34
Kennesaw College	39,359.77	22,048.48	61,408.25
North Georgia College	90,674.64	.00	90,674.64
Savannah State College	103,669.79	1,682.37	105,352.16
Southern Technical Institute	95,284.36	618.00	95,902.36
Valdosta State College	162,260.72	70.00	162,330.72
West Georgia College	127,228.83	752.97	127,981.80
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	138,716.82	286.41	139,003.23
Albany Junior College	43,120.39	.00	43,120.39
Atlanta Junior College	(-) 253,538.97	296,398.10	42,859.13
Bainbridge Junior College	16,736.51	924.00	17,660.51
Brunswick Junior College	28,220.34	2,012.51	30,232.85
Clayton Junior College	23,524.76	.00	23,524.76
Dalton Junior College	11,204.77	.00	11,204.77
Emanuel County Junior College	12,200.38	3.74	12,204.12
Floyd Junior College	124,121.97	.00	124,121.97
Gainesville Junior College	32,689.39	.00	32,689.39
Gordon Junior College	17,077.89	.00	17,077.89
Macon Junior College	62,250.86	17.36	62,268.22
Middle Georgia College	182,750.81	104.36	182,855.17
South Georgia College	41,967.10	16,688.94	58,656.04
Waycross Junior College	4,093.04	29.05	4,122.09
OTHER			
Skidaway Institute of Oceanography	.00	.00	.00
	$ 22,640,359.93	$ 522,918.46	$ 23,163,278.39

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

JUNE 30, 1985

LIABILITIES AND FUND EQUITY		
	FUND EQUITY	
CURRENT LIABILITIES	RESERVED FUND BALANCES	TOTAL
$ 36,145.66	$ 500,188.16	$ 536,333.82
530,130.94	1,560,179.15	2,090,310.09
4,519,763.79	542,965.88	5,062,729.67
10,899,028.23	1,648,519.19	12,547,547.42
.00	21,617.85	21,617.85
34,358.67	95,371.80	129,730.47
13,265.00	381,150.51	394,415.51
28,399.73	30,400.48	58,800.21
134,723.28	98,966.04	233,689.32
65,404.92	71,151.25	136,556.17
279,778.73	116,637.33	396,416.06
20,776.91	89,104.43	109,881.34
47,420.26	13,987.99	61,408.25
30,116.30	60,558.34	90,674.64
14,696.98	90,655.18	105,352.16
19,179.92	76,722.44	95,902.36
30,922.52	131,408.20	162,330.72
24,947.99	103,033.81	127,981.80
34,269.91	104,733.32	139,003.23
7,324.96	35,795.43	43,120.39
15,022.88	27,836.25	42,859.13
6,390.42	11,270.09	17,660.51
21,463.65	8,769.20	30,232.85
7,023.65	16,501.11	23,524.76
4,835.81	6,368.96	11,204.77
9,055.31	3,148.81	12,204.12
11,302.91	112,819.06	124,121.97
14,785.44	17,903.95	32,689.39
11,898.65	5,179.24	17,077.89
8,825.53	53,442.69	62,268.22
20,283.31	162,571.86	182,855.17
24,016.87	34,639.17	58,656.04
1,325.66	2,796.43	4,122.09
.00	.00	.00
$ 16,926,984.79	$ 6,236,393.60	$ 23,163,278.39

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 3,293,847.05	$ .00
Unreserved (Surplus)	26,673.54	(-) 41,411.40
Georgia State University		
Reserved	3,741,918.73	.00
Unreserved (Surplus)	66,128.37	2,785.54
Medical College of Georgia		
Reserved	479,010.32	.00
Unreserved (Surplus)	8,503.97	(-) 45,753.76
University of Georgia		
Reserved	4,393,603.54	.00
Unreserved (Surplus)	895.70	46,959.68
SENIOR COLLEGES		
Albany State College		
Reserved	236,293.78	.00
Unreserved (Surplus)	3,215.03	(-) 51,314.78
Armstrong State College		
Reserved	312,489.94	.00
Unreserved (Surplus)	4,338.32	(-) 1,248.77
Augusta College		
Reserved	470,015.28	.00
Unreserved (Surplus)	1,764.76	20,319.73
Columbus College		
Reserved	717,096.26	.00
Unreserved (Surplus)	4,697.53	5,757.06
Fort Valley State College		
Reserved	201,131.00	.00
Unreserved (Surplus)	28,802.17	61,862.30
Georgia College		
Reserved	414,038.41	.00
Unreserved (Surplus)	10,620.65	4,820.24
Georgia Southern College		
Reserved	919,986.05	.00
Unreserved (Surplus)	4,847.13	1,914.93
Georgia Southwestern College		
Reserved	583,969.00	.00
Unreserved (Surplus)	(-) 245,472.19	1,432.54
Kennesaw College		
Reserved	538,291.23	.00
Unreserved (Surplus)	1,361.93	38,574.45
North Georgia College		
Reserved	197,906.70	.00
Unreserved (Surplus)	13,989.59	(-) 1,224.48
Savannah State College		
Reserved	235,555.00	.00
Unreserved (Surplus)	(-) 2,005.45	(-) 513.45
Southern Technical Institute		
Reserved	470,985.26	.00
Unreserved (Surplus)	2,080.43	(-) 5,057.01
Valdosta State College		
Reserved	884,701.12	.00
Unreserved (Surplus)	8,133.95	250.67
West Georgia College		
Reserved	724,301.46	.00
Unreserved (Surplus)	351.06	177,376.56
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	231,184.50	.00
Unreserved (Surplus)	950.97	1,069.07
Albany Junior College		
Reserved	229,169.00	.00
Unreserved (Surplus)	4,296.56	4,511.61
Atlanta Junior College		
Reserved	237,732.40	.00
Unreserved (Surplus)	5,501.57	13,096.63
Bainbridge Junior College		
Reserved	54,614.00	.00
Unreserved (Surplus)	8,937.88	12,611.08
Brunswick Junior College		
Reserved	139,070.70	.00
Unreserved (Surplus)	2,795.36	736.52

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1985
$ 436,613.89	$ .00	$ 3,730,460.94
42,336.30	(-) 26,673.54	924.90
538,869.90	.00	4,280,788.63
80,317.99	(-) 66,128.37	83,103.53
32,917.08	.00	511,927.40
64,389.81	(-) 8,503.97	18,636.05
533,558.20	.00	4,927,161.74
(-) 41,522.89	(-) 895.70	5,436.79
13,989.27	.00	250,283.05
21,774.36	(-) 3,215.03	(-) 29,540.42
9,558.36	.00	322,048.30
3,089.98	(-) 4,338.32	1,841.21
18,535.74	.00	488,551.02
12,241.72	(-) 1,764.76	32,561.45
(-) 17,647.48	.00	699,448.78
1,606.66	(-) 4,697.53	7,363.72
(-) 21,889.00	.00	179,242.00
(-) 36.58	(-) 28,802.17	61,825.72
39,760.13	.00	453,798.54
2,922.09	(-) 10,620.65	7,742.33
131,737.35	.00	1,051,723.40
4,760.75	(-) 4,847.13	6,675.68
67,246.85	.00	651,215.85
534.80	245,472.19	1,967.34
249,798.72	.00	788,089.95
(-) 25,872.35	(-) 1,361.93	12,702.10
52,657.20	.00	250,563.90
8,064.26	(-) 13,989.59	6,839.78
14,053.00	.00	249,608.00
2,449.40	2,005.45	1,935.95
(-) 35,106.13	.00	434,879.13
7,250.27	(-) 2,080.43	2,193.26
173,490.00	.00	1,058,191.12
6,316.21	(-) 8,133.95	6,566.88
105,159.15	.00	829,460.61
1,521.57	(-) 351.06	178,898.13
(-) 4,324.70	.00	226,859.80
105.46	(-) 950.97	1,174.53
13,300.00	.00	242,469.00
(-) 1,023.60	(-) 4,296.56	3,488.01
27,027.60	.00	264,760.00
6,695.46	(-) 5,501.57	19,792.09
15,845.00	.00	70,459.00
760.02	(-) 8,937.88	13,371.10
(-) 10,092.25	.00	128,978.45
1,639.50	(-) 2,795.36	2,376.02

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Clayton Junior College		
Reserved	$ 270,975.89	$ .00
Unreserved (Surplus)	3,518.23	4,990.41
Dalton Junior College		
Reserved	144,823.73	.00
Unreserved (Surplus)	1,024.93	727.64
Emanuel County Junior College		
Reserved	20,485.50	.00
Unreserved (Surplus)	1,185.09	639.72
Floyd Junior College		
Reserved	111,329.22	.00
Unreserved (Surplus)	8,261.65	17,205.58
Gainesville Junior College		
Reserved	154,658.57	.00
Unreserved (Surplus)	598.47	1,577.68
Gordon Junior College		
Reserved	81,940.02	.00
Unreserved (Surplus)	1,855.40	(-) 495.07
Macon Junior College		
Reserved	247,583.68	.00
Unreserved (Surplus)	9,680.52	18,895.63
Middle Georgia College		
Reserved	151,331.64	.00
Unreserved (Surplus)	7,168.08	14,962.08
South Georgia College		
Reserved	101,369.25	.00
Unreserved (Surplus)	1,102.91	1,782.46
Waycross Junior College		
Reserved	42,748.00	.00
Unreserved (Surplus)	3,076.52	273.08
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
	$ 21,033,036.86	$ 308,114.17

SUMMARY		
Reserved	$ 21,034,156.23	$ .00
Unreserved (Surplus due to Board of Regents)	(-) 1,119.37	308,114.17
	$ 21,033,036.86	$ 308,114.17

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1985
$ 41,414.60	$ .00	$ 312,390.49
8,753.66	(-) 3,518.23	13,744.07
10,105.13	.00	154,928.86
2,852.55	(-) 1,024.93	3,580.19
14,582.50	.00	35,068.00
2,207.09	(-) 1,185.09	2,846.81
(-) 6,331.94	.00	104,997.28
3,978.72	(-) 8,261.65	21,184.30
19,642.83	.00	174,301.40
658.01	(-) 598.47	2,235.69
8,952.02	.00	90,892.04
1,985.07	(-) 1,855.40	1,490.00
17,541.03	.00	265,124.71
6,035.23	(-) 9,680.52	24,930.86
32,160.68	.00	183,492.32
(-) 8,067.94	(-) 7,168.08	6,894.14
13,101.52	.00	114,470.77
4,773.37	(-) 1,102.91	6,555.83
5,361.80	.00	48,109.80
1,028.35	(-) 3,076.52	1,301.43
.00	.00	.00
.00	.09	.00
$ 2,765,113.35	$ 1,119.37	$ 24,107,383.75
$ 2,540,588.05	$ .00	$ 23,574,744.28
224,525.30	1,119.37	532,639.47
$ 2,765,113.35	$ 1,119.37	$ 24,107,383.75

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OT[illegible]GANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Engineering Extension Division		
Reserved	$ 233,472.25	$ .00
Unreserved (Surplus)	1,559.18	(-) 6,450.70
Georgia Tech Research Institute		
Reserved	.00	.00
Unreserved (Surplus)	.08	(-) 51,357.03
Medical College of Georgia		
Eugene Talmadge Memorial Hospital		
Reserved	4,270,793.35	.00
Unreserved (Surplus)	.00	4,954,761.18
Family Practice Residency Program		
Reserved	.00	.00
Unreserved (Surplus)	53,906.75	22,398.53
Georgia Radiation Therapy Center		
Reserved	.00	.00
Unreserved (Surplus)	87.65	9,988.06
University of Georgia		
Agricultural Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	42,476.96	(-) 1,714.46
Athens and Tifton Veterinary Laboratories		
Reserved	.00	.00
Unreserved (Surplus)	.00	125.19
Cooperative Extension Service		
Reserved	15,643.59	.00
Unreserved (Surplus)	5,079.11	2,154.33
Marine Institute		
Reserved	.00	.00
Unreserved (Surplus)	8,019.16	.00
Marine Resources Extension Center		
Reserved	.00	.00
Unreserved (Surplus)	(-) 1,544.42	(-) 2,918.73
Veterinary Medicine Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	2,606.42	.00
Veterinary Medicine Teaching Hospital		
Reserved	.00	.00
Unreserved (Surplus)	2,103.76	705.60
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	(-) 10,780.52	14,829.36
	$ 4,623,423.32	$ 4,942,521.33

SUMMARY		
Reserved	$ 4,519,909.19	$ .00
Unreserved (Surplus due to Board of Regents)	103,514.13	4,942,521.33
	$ 4,623,423.32	$ 4,942,521.33

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1985
$(-) 10,196.67	$ .00	$ 223,275.58
4,742.70	(-) 1,559.18	(-) 1,708.00
.00	.00	.00
48,588.62	(-) .08	(-) 2,768.41
2,742,784.37	.00	7,013,577.72
(-) 4,954,761.18	.00	.00
.00	.00	.00
5,226.10	(-) 53,906.75	27,624.63
.00	.00	.00
1,663.20	(-) 87.65	11,651.26
.00	.00	.00
42,961.83	(-) 42,476.96	41,247.37
.00	.00	.00
.00	.00	125.19
314,281.07	.00	329,924.66
6,928.88	(-) 5,079.11	9,083.21
.00	.00	.00
132.56	(-) 8,019.16	132.56
.00	.00	.00
2,031.79	1,544.42	(-) 886.94
.00	.00	.00
1,629.78	(-) 2,606.42	1,629.78
.00	.00	.00
7,341.88	(-) 2,103.76	8,047.48
.00	.00	.00
.00	10,780.52	14,829.36
$(-) 1,786,645.07	$(-) 103,514.13	$ 7,675,785.45
$ 3,046,868.77	$ .00	$ 7,566,777.96
(-) 4,833,513.84	(-) 103,514.13	109,007.49
$(-) 1,786,645.07	$(-) 103,514.13	$ 7,675,785.45

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESTRICTED FUNDS
YEAR ENDED JUNE 30, 1985

	UNRESERVED BALANCES JULY 1, 1984	ADDITIONS		
		REVENUES IN PERIOD	PRIOR YEAR'S ADJUSTMENTS	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 1,595,273.58	$ 80,001,943.67	$ .00	$ 80,001,943.67
Georgia State University	1,174,959.71	8,974,820.06	.00	8,974,820.06
Medical College of Georgia	2,193,131.40	25,256,727.17	.00	25,256,727.17
University of Georgia	9,693,740.05	59,765,526.31	(-) 681,135.37	59,084,390.94
SENIOR COLLEGES				
Albany State College	182,574.31	3,485,900.77	.00	3,485,900.77
Armstrong State College	97,625.11	693,555.68	.00	693,555.68
Augusta College	59,792.82	1,330,381.24	.00	1,330,381.24
Columbus College	213,252.82	1,444,977.85	.00	1,444,977.85
Fort Valley State College	435,860.52	7,127,339.77	.00	7,127,339.77
Georgia College	69,580.63	1,500,688.28	.00	1,500,688.28
Georgia Southern College	154,026.32	3,486,220.10	.00	3,486,220.10
Georgia Southwestern College	299,631.31	1,416,745.73	.00	1,416,745.73
Kennesaw College	21,742.34	697,071.58	.00	697,071.58
North Georgia College	51,010.59	620,456.54	.00	620,456.54
Savannah State College	43,262.06	3,785,766.57	.00	3,785,766.57
Southern Technical Institute	79,169.02	1,035,179.31	.00	1,035,179.31
Valdosta State College	64,829.77	3,193,425.83	.00	3,193,425.83
West Georgia College	44,458.21	1,848,326.49	.00	1,848,326.49
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	31,505.10	1,541,515.96	.00	1,541,515.96
Albany Junior College	36,486.34	845,970.03	.00	845,970.03
Atlanta Junior College	29,291.45	1,286,043.25	.00	1,286,043.25
Bainbridge Junior College	369.34	525,725.82	.00	525,725.82
Brunswick Junior College	2,374.63	982,880.51	.00	982,880.51
Clayton Junior College	39,502.50	1,388,434.15	.00	1,388,434.15
Dalton Junior College	24,419.44	752,137.46	.00	752,137.46
Emanuel County Junior College	11,844.05	88,387.18	.00	88,387.18
Floyd Junior College	61,577.59	834,814.04	.00	834,814.04
Gainesville Junior College	3,940.48	414,269.84	.00	414,269.84
Gordon Junior College	8,806.69	216,150.00	.00	216,150.00
Macon Junior College	607.77	392,595.15	.00	392,595.15
Middle Georgia College	339,576.46	616,386.34	.00	616,386.34
South Georgia College	85,815.66	1,055,493.61	.00	1,055,493.61
Waycross Junior College	51,281.93	309,376.60	.00	309,376.60
OTHER				
Skidaway Institute of Oceanography	72,601.76	1,758,198.01	.00	1,758,198.01
	$ 17,273,921.76	$218,673,430.90	$(-) 681,135.37	$217,992,295.53

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

YEAR ENDED JUNE 30, 1985

DEDUCTIONS				
TRANSFERS TO OTHER FUNDS				
RESEARCH, INSTRUCTION AND PLANT ADDITIONS	CONTRACT OVERHEAD	STUDENT AID	TOTAL	UNRESERVED BALANCES JUNE 30, 1985
$ 57,497,539.98	$ 18,582,620.93	$ 4,362,181.40	$ 80,442,342.31	$ 1,154,874.94
5,964,473.13	624,457.50	2,225,711.49	8,814,642.12	1,335,117.65
22,176,966.31	1,977,940.41	301,506.60	24,456,413.32	2,993,445.25
49,267,364.92	4,025,269.39	5,594,745.60	58,887,379.91	9,890,751.08
1,874,071.95	128,736.50	1,582,636.55	3,585,445.00	83,030.08
202,775.51	10,414.82	488,621.00	701,811.33	89,369.46
709,626.51	17,420.51	608,252.70	1,335,299.72	54,874.34
523,032.77	20,873.38	937,339.35	1,481,245.50	176,985.17
5,228,751.80	54,748.02	1,934,814.65	7,218,314.47	344,885.82
617,642.05	15,809.67	873,643.20	1,507,094.92	63,173.99
1,829,375.03	61,490.24	1,645,877.37	3,536,742.64	103,503.78
351,451.00	22,683.59	995,549.39	1,369,683.98	346,693.06
261,750.76	11,984.23	414,514.15	688,249.14	30,564.78
174,135.65	17,998.94	415,870.12	608,004.71	63,462.42
1,946,659.84	162,573.49	1,688,349.70	3,797,583.03	31,445.60
471,412.85	79,302.18	447,099.01	997,814.04	116,534.29
1,463,340.34	68,930.86	1,641,526.12	3,173,797.32	34,458.28
479,280.90	40,395.94	1,338,560.00	1,858,236.84	34,547.86
714,648.07	35,132.04	816,691.24	1,566,471.35	6,549.71
335,268.20	10,883.80	483,604.68	829,756.68	52,699.69
699,382.60	40,215.66	533,322.42	1,272,920.68	42,414.02
341,449.81	27,218.51	156,851.81	525,520.13	575.03
617,795.41	5,727.28	358,634.00	982,156.69	3,098.45
1,171,430.86	3,482.65	205,806.57	1,380,720.08	47,216.57
627,022.12	4,520.17	121,025.92	752,568.21	23,988.69
9,514.79	502.51	76,998.00	87,015.30	13,215.93
626,064.54	7,979.95	232,810.28	866,854.77	29,536.86
223,123.83	8,828.29	186,258.20	418,210.32	.00
28,104.72	3,707.49	192,409.60	224,221.81	734.88
77,020.49	4,619.66	310,955.00	392,595.15	607.77
256,164.29	8,372.55	320,621.00	585,157.84	370,804.96
414,704.66	9,203.55	620,782.16	1,044,690.37	96,618.90
143,282.10	3,589.25	160,762.79	307,634.14	53,024.39
1,356,314.06	366,591.27	.00	1,722,905.33	107,894.44
$158,680,941.85	$ 26,464,225.23	$ 32,274,332.07	$217,419,499.15	$ 17,846,718.14

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 4,321,365.73	$ .00
Unreserved	1,778,389.01	2,479,490.17
Georgia State University		
Reserved	1,284,998.52	.00
Unreserved	2,945,895.81	3,761,126.26
Medical College of Georgia		
Reserved	728,038.13	.00
Unreserved	.00	355,831.70
University of Georgia		
Reserved	6,507,523.03	.00
Unreserved	5,851,553.32	10,354,212.08
SENIOR COLLEGES		
Albany State College		
Reserved	85,733.99	.00
Unreserved	(-) 175,672.05	324,988.23
Armstrong State College		
Reserved	374,660.04	.00
Unreserved	252,551.88	492,160.89
Augusta College		
Reserved	318,711.32	.00
Unreserved	.00	160,628.59
Columbus College		
Reserved	469,118.48	.00
Unreserved	374,088.58	641,081.59
Fort Valley State College		
Reserved	137,682.87	.00
Unreserved	.00	310,097.62
Georgia College		
Reserved	955,013.76	.00
Unreserved	.00	714,852.90
Georgia Southern College		
Reserved	1,347,382.68	.00
Unreserved	610,604.44	1,436,552.52
Georgia Southwestern College		
Reserved	489,636.68	.00
Unreserved	.00	277,921.17
Kennesaw College		
Reserved	540,321.94	.00
Unreserved	92,789.72	551,045.37
North Georgia College		
Reserved	781,130.11	.00
Unreserved	533,840.94	1,141,197.43
Savannah State College		
Reserved	253,133.84	.00
Unreserved	348,385.89	675,499.18
Southern Technical Institute		
Reserved	396,658.59	.00
Unreserved	59,786.63	282,734.83
Valdosta State College		
Reserved	1,285,807.08	.00
Unreserved	584,302.85	1,097,572.63
West Georgia College		
Reserved	1,758,758.63	.00
Unreserved	1,102,517.92	2,137,346.79
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	473,907.60	.00
Unreserved	.00	375,230.47
Albany Junior College		
Reserved	278,664.96	.00
Unreserved	9,768.22	245,622.99
Atlanta Junior College		
Reserved	.00	.00
Unreserved	.00	.00
Bainbridge Junior College		
Reserved	62,229.53	.00
Unreserved	.00	32,991.54
Brunswick Junior College		
Reserved	228,832.91	.00
Unreserved	7,386.76	148,269.76

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1985
$ 1,755,257.42	$(-) 1,927,927.28	$ 4,148,695.87
(-) 1,457,693.42	(-) 1,778,389.01	1,021,796.75
719,322.57	(-) 526,070.13	1,478,250.96
(-) 719,757.87	(-) 2,945,895.81	3,041,368.19
379,655.00	(-) 370,982.69	736,710.44
(-) 355,831.70	.00	.00
3,756,896.29	(-) 3,411,502.85	6,852,916.47
(-) 3,734,132.01	(-) 5,851,553.32	6,620,080.07
105,119.74	.00	190,853.73
(-) 102,067.45	.00	47,248.73
208,773.28	(-) 250,851.04	332,582.28
(-) 200,829.47	(-) 252,551.88	291,331.42
160,347.24	(-) 107,611.32	371,447.24
(-) 160,628.59	.00	.00
247,014.71	(-) 214,151.32	501,981.87
(-) 247,929.51	(-) 374,088.58	393,152.08
272,982.88	(-) 40,760.90	369,904.85
(-) 252,475.61	.00	57,622.01
695,540.81	(-) 621,053.60	1,029,500.97
(-) 714,852.90	.00	.00
333,674.73	(-) 492,779.75	1,188,277.66
(-) 197,841.63	(-) 610,604.44	1,238,710.89
276,232.15	(-) 271,008.81	494,860.02
(-) 277,921.17	.00	.00
512,996.08	(-) 342,428.68	710,889.34
(-) 512,919.10	(-) 92,789.72	38,126.27
531,605.42	(-) 439,703.09	873,032.44
(-) 491,298.45	(-) 533,840.94	649,898.98
203,291.80	(-) 101,219.42	352,206.22
(-) 198,915.36	(-) 348,385.99	476,583.82
46,051.59	(-) 95,221.13	347,489.05
(-) 118,855.66	(-) 59,786.63	163,879.17
645,649.21	(-) 496,637.58	1,434,818.71
(-) 605,246.77	(-) 584,302.85	492,325.86
1,368,494.21	(-) 1,102,031.98	2,025,220.86
(-) 1,334,787.16	(-) 1,102,517.92	802,559.63
376,489.48	(-) 111,066.32	739,330.76
(-) 375,230.47	.00	.00
219,747.17	(-) 211,844.32	286,567.81
(-) 219,714.68	(-) 9,768.22	25,908.31
.00	.00	.00
.00	.00	.00
30,765.97	(-) 25,129.53	67,865.97
(-) 30,765.97	.00	2,225.57
148,269.76	(-) 156,374.13	220,728.54
(-) 148,269.76	(-) 7,386.76	.00

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Clayton Junior College		
Reserved	$ 362,496.98	$ .00
Unreserved	36,517.18	381,149.61
Dalton Junior College		
Reserved	227,769.68	.00
Unreserved	.00	95,999.57
Emanuel County Junior College		
Reserved	43,964.85	.00
Unreserved	43,203.77	73,618.96
Floyd Junior College		
Reserved	184,771.78	.00
Unreserved	14,696.19	181,203.20
Gainesville Junior College		
Reserved	245,608.00	.00
Unreserved	76,049.75	307,534.46
Gordon Junior College		
Reserved	106,160.76	.00
Unreserved	14,679.61	61,275.29
Macon Junior College		
Reserved	254,697.38	.00
Unreserved	125,425.57	163,721.34
Middle Georgia College		
Reserved	262,832.09	.00
Unreserved	(-) 11,340.80	211,128.90
South Georgia College		
Reserved	135,676.15	.00
Unreserved	202,886.92	261,750.01
Waycross Junior College		
Reserved	43,716.84	.00
Unreserved	3,213.36	37,734.32
OTHER		
Skidaway Institute of Oceanography		
Reserved	25.46	.00
Unreserved	.00	972.87
	$ 39,828,551.86	$ 29,772,543.24
SUMMARY		
Reserved	$ 24,947,030.39	$ .00
Unreserved	14,881,521.47	29,772,543.24
	$ 39,828,551.86	$ 29,772,543.24

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1985
$ 279,439.11	$(-) 256,456.66	$ 385,479.43
(-) 278,726.43	(-) 36,517.18	102,423.18
68,168.75	(-) 145,720.18	150,218.25
(-) 68,168.75	.00	27,830.82
18,991.18	(-) 16,464.85	46,491.18
(-) 18,991.18	(-) 43,203.77	54,627.78
141,561.63	(-) 122,429.49	203,903.92
(-) 140,715.62	(-) 14,696.19	40,487.58
201,390.73	(-) 190,158.00	256,840.73
(-) 201,739.42	(-) 76,049.75	105,795.04
50,191.97	(-) 54,869.52	101,483.21
(-) 50,446.97	(-) 14,679.61	10,826.32
105,328.03	(-) 166,089.65	193,935.76
(-) 105,328.03	(-) 125,425.57	58,393.31
180,458.30	(-) 22,144.41	421,145.98
(-) 199,788.10	.00	.00
85,079.85	(-) 54,801.94	165,954.06
(-) 75,982.39	(-) 202,886.92	185,767.62
25,703.77	(-) 22,867.67	46,552.94
(-) 25,703.77	(-) 3,213.36	12,030.55
564.66	.00	590.12
(-) 944.66	.00	28.21
$ 523,555.46	$(-)27,436,892.56	$ 42,687,758.00
$ 14,148,055.49	$(-)12,368,358.24	$ 26,726,727.64
(-)13,624,500.03	(-)15,068,534.32	15,961,030.36
523,555.46	$(-)27,436,892.56	$ 42,687,758.00

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1985

	RESERVED BALANCES JULY 1, 1984	ADDITIONS		
		GIFTS FOR LOAN	INTEREST INCOME	PRIOR YEAR'S ADJUSTMENTS
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 5,177,602.20	$ 3,175.00	$ 92,651.29	$ 435.13
Georgia State University	2,345,543.33	262,714.32	35,262.94	.00
Medical College of Georgia	5,526,749.77	194,682.00	146,308.89	.00
University of Georgia	10,499,051.54	50,138.38	565,624.47	.00
SENIOR COLLEGES				
Albany State College	596,665.96	.00	5,484.89	.00
Armstrong State College	125,611.01	4,184.00	5,812.64	121.40
Augusta College	508,529.35	19,472.23	21,437.91	(-) 10,902.00
Columbus College	512,779.30	(-) 9,080.05	15,340.57	.00
Fort Valley State College	1,130,921.28	204,378.89	6,511.29	6,331.94
Georgia College	881,445.88	53,704.85	49,766.05	.00
Georgia Southern College	2,712,405.57	2,804.00	131,918.92	.00
Georgia Southwestern College	503,053.90	57,890.00	16,456.71	.00
Kennesaw College	102,674.54	23,848.32	584.15	88.00
North Georgia College	896,072.42	954.41	20,904.80	.00
Savannah State College	1,141,169.22	35,047.53	33,826.03	.00
Southern Technical Institute	305,188.01	60,307.85	4,861.32	.00
Valdosta State College	1,933,984.53	63,636.33	35,009.82	.00
West Georgia College	1,899,071.23	(-) 1,448.24	76.436.12	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	587,665.76	51,863.00	8,565.73	.00
Albany Junior College	148,510.86	(-) 9,666.66	6,529.67	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	8,193.58	.00	220.29	.00
Brunswick Junior College	65,152.99	(-) 2,650.00	3,498.94	.00
Clayton Junior College	139,206.00	(-) 1,222.98	3,667.54	.00
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	1,097.00	200.00	.00	.00
Floyd Junior College	36,472.35	.00	538.02	.00
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	64,192.39	(-) 417.00	876.28	.00
Macon Junior College	36,257.12	(-) 11,400.00	364.02	787.01
Middle Georgia College	255,600.11	.00	4,789.27	.00
South Georgia College	1,224,429.68	52,031.81	14,921.49	.00
Waycross Junior College	2,488.53	.00	105.00	.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 39,367,785.41	$ 1,105,147.99	$ 1,308,275.06	$ (-) 3,138.52

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1985

	DEDUCTIONS			RESERVED BALANCES JUNE 30, 1985
TOTAL	EXPENSE	LOAN CHARGE OFFS	TOTAL	
$ 96,261.42	$ 1,479.94	$ 51,337.37	$ 52,817.31	$ 5,221,046.31
297,977.26	29,897.16	56,802.01	86,699.17	2,556,821.42
340,990.89	17,145.54	34,858.95	52,004.49	5,815,736.17
615,762.85	36,751.61	135,053.23	171,804.84	10,943,009.55
5,484.89	8,581.98	3,199.89	11,781.87	590,368.98
10,118.04	2,332.86	4,537.82	6,870.68	128,858.37
30,008.14	4,781.26	14,907.35	19,688.61	518,848.88
6,260.52	2,904.93	3,021.18	5,926.11	513,113.71
217,222.12	23,267.27	92,019.71	115,286.98	1,232,856.42
103,470.90	12,170.19	13,184.14	25,354.33	959,562.45
134,722.92	34,212.23	24,754.27	58,966.50	2,788,161.99
74,346.71	12,938.23	7,293.74	20,231.97	557,168.64
24,520.47	1,893.38	.00	1,893.38	125,301.63
21,859.21	2,518.09	2,424.90	4,942.99	912,988.64
68,873.56	60,224.53	11,810.59	72,035.12	1,138,007.66
65,169.17	8,306.84	.00	8,306.84	362,050.34
98,646.15	16,190.94	44,977.43	61,168.37	1,971,462.31
74,987.88	14,190.47	157,928.21	172,118.68	1,801,940.43
60,428.73	4,264.70	5,484.59	9,749.29	638,345.20
(-) 3,136.99	2,553.89	787.80	3,341.69	142,032.18
.00	.00	.00	.00	.00
220.29	97.66	.00	97.66	8,316.21
848.94	105.58	2,239.74	2,345.32	63,656.61
2,444.56	2,014.88	6,152.94	8,167.82	133,482.74
.00	.00	.00	.00	.00
200.00	.00	.00	.00	1,297.00
538.02	600.66	90.00	690.66	36,319.71
.00	.00	.00	.00	.00
459.28	1,195.87	832.48	2,028.35	62,623.32
(-) 10,248.97	566.90	397.43	964.33	25,043.82
4,789.27	2,669.58	15,424.08	18,093.66	242,295.72
66,953.30	39,050.08	99,134.52	138,184.60	1,153,198.38
105.00	.00	.00	.00	2,593.53
.00	.00	.00	.00	.00
$ 2,410,284.53	$ 342,907.25	$ 788,654.37	$ 1,131,561.62	$ 40,646,508.32

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
ENDOWMENT FUNDS
YEAR ENDED JUNE 30, 1985

	RESERVED BALANCES JULY 1, 1984	ADDITIONS		
		INCOME		
		FOR OBJECT OF TRUST	FOR PRINCIPAL	GIFTS FOR PRINCIPAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 12,947,623.07	$ 2,845,207.13	$ 36,750.67	$ 160.00
Georgia State University	43,747.94	10,424.06	.00	.00
Medical College of Georgia	2,606,560.00	404,402.63	.00	.00
University of Georgia	14,142,667.28	1,313,595.64	310,779.51	488,748.05
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	56,116.00	5,582.51	.00	40,433.00
Augusta College	109,257.09	21,793.17	.00	3,802.00
Columbus College	479,349.33	39,709.40	1,416.09	9,003.00
Fort Valley State College	91,132.46	23,688.16	.00	.00
Georgia College	1,636,719.73	138,161.71	.00	27,368.64
Georgia Southern College	53,814.00	5,245.57	.00	47,911.10
Georgia Southwestern College	527,497.46	52,964.16	.00	.00
Kennesaw College	352,660.48	37,939.46	.00	22,035.71
North Georgia College	922,151.87	180,095.34	.00	10,585.63
Savannah State College	14,000.00	1,728.36	.00	.00
Southern Technical Institute	20,797.54	1,818.52	.00	30,062.79
Valdosta State College	690,696.65	65,549.23	.00	19,091.29
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	601.62	.00	10,000.00
Brunswick Junior College	67,898.25	7,503.69	.00	818.00
Clayton Junior College	122,385.73	12,260.66	.00	4,000.00
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,549.28	740.00	.00	8,032.81
Floyd Junior College	23,920.16	2,302.84	.00	.00
Gainesville Junior College	7,375.16	304.32	.00	200.00
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	7,507.21	594.76	.00	.00
South Georgia College	152,518.73	16,290.98	.00	.00
Waycross Junior College	32,585.38	4,586.33	.00	15,000.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 35,116,530.80	$ 5,193,090.25	$ 348,946.27	$ 737,252.02

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

YEAR ENDED JUNE 30, 1985

	DEDUCTIONS		RESERVED BALANCES JUNE 30, 1985
TOTAL	FOR OBJECT OF TRUST	TOTAL	
$ 2,882,117.80	$ 2,192,922.94	$ 2,192,922.94	$ 13,636,817.93
10,424.06	757.75	757.75	53,414.25
404,402.63	184,765.74	184,765.74	2,826,196.89
2,113,123.20	1,042,218.50	1,042,218.50	15,213,571.98
.00	.00	.00	.00
46,015.51	5,582.51	5,582.51	96,549.00
25,595.17	4,277.06	4,277.06	130,575.20
50,128.49	32,587.07	32,587.07	496,890.75
23,688.16	28,428.16	28,428.16	86,392.46
165,530.35	122,410.07	122,410.07	1,679,840.01
53,156.67	5,245.57	5,245.57	101,725.10
52,964.16	52,803.04	52,803.04	527,658.58
59,975.17	27,241.97	27,241.97	385,393.68
190,680.97	24,874.07	24,874.07	1,087,958.77
1,728.36	1,728.36	1,728.36	14,000.00
31,881.31	16,218.07	16,218.07	36,460.78
84,640.52	19,387.58	19,387.58	755,949.59
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
10,601.62	.00	.00	10,601.62
8,321.69	5,269.00	5,269.00	70,950.94
16,260.66	11,867.29	11,867.29	126,779.10
.00	.00	.00	.00
8,772.81	740.00	740.00	15,582.09
2,302.84	3,275.00	3,275.00	22,948.00
504.32	.00	.00	7,879.48
.00	.00	.00	.00
.00	.00	.00	.00
594.76	934.00	934.00	7,167.97
16,290.98	15,892.00	15,892.00	152,917.71
19,586.33	1,834.44	1,834.44	50,337.27
.00	.00	.00	.00
$ 6,279,288.54	$ 3,801,260.19	$ 3,801,260.19	$ 37,594,559.15

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ .00	$ .00
Unreserved (Surplus)	.00	(-) 324.36
Georgia State University		
Reserved	48,094.19	.00
Unreserved (Surplus)	.00	3,487.19
Medical College of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	20,367.79	(-) 9,382.18
University of Georgia		
Reserved	298,091.59	.00
Unreserved (Surplus)	1,934.09	10,089.89
SENIOR COLLEGES		
Albany State College		
Reserved	8,552.12	.00
Unreserved (Surplus)	.00	(-) 30,443.81
Armstrong State College		
Reserved	.00	.00
Unreserved (Surplus)	638.40	.00
Augusta College		
Reserved	.00	.00
Unreserved (Surplus)	15.07	343.58
Columbus College		
Reserved	.00	.00
Unreserved (Surplus)	66.33	.00
Fort Valley State College		
Reserved	.00	.00
Unreserved (Surplus)	(-) 12,822.37	(-) 893.90
Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	3,646.43	.00
Georgia Southern College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Georgia Southwestern College		
Reserved	.00	.00
Unreserved (Surplus)	2,895.29	617.12
Kennesaw College		
Reserved	5,779.54	.00
Unreserved (Surplus)	.00	72.75
North Georgia College		
Reserved	25,000.00	.00
Unreserved (Surplus)	309.09	.00
Savannah State College		
Reserved	.00	.00
Unreserved (Surplus)	16,676.28	(-) 23,066.43
Southern Technical Institute		
Reserved	.00	.00
Unreserved (Surplus)	870.41	125.67
Valdosta State College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
West Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	.00	.00
Unreserved (Surplus)	.42	371.35
Albany Junior College		
Reserved	.00	.00
Unreserved (Surplus)	85.01	.69
Atlanta Junior College		
Reserved	.00	.00
Unreserved (Surplus)	1,795.32	1,380.18
Bainbridge Junior College		
Reserved	.00	.00
Unreserved (Surplus)	1,249.47	1,697.19
Brunswick Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1985
$ .00	$ .00	$ .00
(-) 1,830.54	.00	(-) 2,154.90
(-) 40,628.02	.00	7,466.17
(-) 3,097.41	.00	389.78
.00	.00	.00
5,058.06	(-) 20,367.79	(-) 4,324.12
(-) 298,091.59	.00	.00
(-) 4,228.78	(-) 1,934.09	5,861.11
(-) 482.46	.00	8,069.66
482.46	.00	(-) 29,961.35
.00	.00	.00
.00	(-) 638.40	.00
.00	.00	.00
10.48	(-) 15.07	354.06
.00	.00	.00
.00	(-) 66.33	.00
.00	.00	.00
.00	12,822.37	(-) 893.90
.00	.00	.00
193.55	(-) 3,646.43	193.55
.00	.00	.00
.00	.00	.00
.00	.00	.00
(-) 175.07	(-) 2,895.29	442.05
(-) 5,706.79	.00	72.75
(-) 72.75	.00	.00
(-) 23,000.00	.00	.00
.80	(-) 309.09	.80
.00	.00	.00
5,703.11	(-) 16,676.28	(-) 17,363.32
.00	.00	.00
128.79	(-) 870.41	254.46
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	(-) .42	371.35
.00	.00	.00
476.53	(-) 85.01	477.22
.00	.00	.00
.00	(-) 1,795.32	1,380.18
.00	.00	.00
74.00	(-) 1,249.47	1,771.19
.00	.00	.00
.00	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Clayton Junior College		
Reserved	$ 1,250.01	$ .00
Unreserved (Surplus)	4,187.17	27,103.31
Dalton Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	5.56
Emanuel County Junior College		
Reserved	56,800.55	.00
Unreserved (Surplus)	.00	61,265.79
Floyd Junior College		
Reserved	96,643.00	.00
Unreserved (Surplus)	51.41	109,677.58
Gainesville Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Gordon Junior College		
Reserved	.00	.00
Unreserved (Surplus)	516.78	.00
Macon Junior College		
Reserved	136,625.18	.00
Unreserved (Surplus)	591.10	147,706.36
Middle Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
South Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	103.21	9,126.47
Waycross Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	6,815.88
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	10,826.17	(-) 4,673.52
	$ 728,839.05	$ 311,102.36
SUMMARY		
Reserved	$ 674,836.18	$ .00
Unreserved (Surplus due to Board of Regents)	54,002.87	311,102.36
	$ 728,839.05	$ 311,102.36

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1985
$ 20,574.55	$ .00	$ 21,824.56
(-) 21,621.52	(-) 4,187.17	5,481.79
.00	.00	.00
.00	.00	5.56
4,465.24	.00	61,265.79
(-) 61,265.79	.00	.00
9,454.79	.00	106,097.79
(-) 106,097.79	(-) 51.41	3,579.79
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	(-) 516.78	.00
11,076.14	.00	147,701.32
(-) 147,701.32	(-) 591.10	5.04
.00	.00	.00
.00	.00	.00
8,410.00	.00	8,410.00
(-) 7,829.59	(-) 103.21	1,296.88
6,750.00	.00	6,750.00
(-) 6,629.03	.00	186.85
.00	.00	.00
.00	(-) 10,826.17	(-) 4,673.52
$(-) 655,599.95	$(-) 54,002.87	$ 330,338.59
$(-) 307,178.14	$ .00	$ 367,658.04
(-) 348,421.81	(-) 54,002.87	(-) 37,319.45
$(-) 655,599.95	$(-) 54,002.87	$ 330,338.59

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	LAND	BUILDINGS
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ .00	$ 144,854.63	$ 7,890,011.12
Georgia State University	.00	638,159.64	1,796,072.41
Medical College of Georgia	.00	60,421.00	3,787,796.35
University of Georgia	.00	33,676.52	4,291,066.75
SENIOR COLLEGES			
Albany State College	.00	.00	1,581,825.28
Armstrong State College	.00	.00	1,765,422.87
Augusta College	.00	.00	87,174.41
Columbus College	.00	51,075.00	47,908.74
Fort Valley State College	.00	.00	1,613,419.06
Georgia College	.00	1,000.00	438,934.83
Georgia Southern College	.00	.00	1,893,354.30
Georgia Southwestern College	.00	.00	710,251.89
Kennesaw College	.00	.00	404,791.39
North Georgia College	.00	.00	876,030.29
Savannah State College	.00	1,283.16	163,506.14
Southern Technical Institute	.00	.00	1,576,170.08
Valdosta State College	.00	130,445.15	366,913.11
West Georgia College	.00	(-) 5,051.31	678,566.57
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	.00	.00	165,881.38
Albany Junior College	.00	.00	11,232.39
Atlanta Junior College	.00	.00	.00
Bainbridge Junior College	.00	.00	28,197.77
Brunswick Junior College	.00	.00	139,789.44
Clayton Junior College	.00	85,650.00	8,033.80
Dalton Junior College	.00	.00	72,329.00
Emanuel County Junior College	.00	.00	17,102.30
Floyd Junior College	.00	.00	4,750.23
Gainesville Junior College	.00	.00	30,480.83
Gordon Junior College	.00	.00	293,034.54
Macon Junior College	.00	.00	117,487.82
Middle Georgia College	.00	.00	366,386.00
South Georgia College	.00	.00	1,197,870.42
Waycross Junior College	.00	.00	3,200.00
OTHER			
Skidaway Institute of Oceanography	.00	.00	(-) 26,200.00
	$ .00	$ 1,141,513.79	$ 32,398,791.51

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1985

ADDITIONS (NET)				DEDUCTIONS	
IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL	TRANSFERS TO INVESTMENT IN GENERAL FIXED ASSETS	BALANCES JUNE 30, 1985
$ 741,311.84	$ 7,650,741.50	$ .00	$ 16,426,919.09	$ 16,426,919.09	$ .00
46,121.63	10,210,038.93	.00	12,690,392.61	12,690,392.61	.00
116,606.02	11,060,467.92	(-) 253,212.75	14,772,078.54	14,772,078.54	.00
2,715,639.59	22,973,328.93	.00	30,013,711.79	30,013,711.79	.00
47,682.21	767,775.73	.00	2,397,283.22	2,397,283.22	.00
96,195.69	471,939.27	.00	2,333,557.83	2,333,557.83	.00
235,099.30	940,879.49	.00	1,263,153.20	1,263,153.20	.00
19,538.00	916,743.09	.00	1,035,264.83	1,035,264.83	.00
34,395.39	789,614.56	.00	2,437,429.01	2,437,429.01	.00
67,672.28	658,938.40	.00	1,166,545.51	1,166,545.51	.00
(-) 7,217.00	1,705,211.52	.00	3,591,348.82	3,591,348.82	.00
32,665.00	366,709.97	.00	1,109,626.86	1,109,626.86	.00
23,617.00	768,324.94	.00	1,196,733.33	1,196,733.33	.00
33,203.75	(-) 337,504.00	.00	571,730.04	571,730.04	.00
182,344.91	166,415.58	.00	513,549.79	513,549.79	.00
11,400.00	1,354,659.75	.00	2,942,229.83	2,942,229.83	.00
.00	1,575,934.42	.00	2,073,292.68	2,073,292.68	.00
69,341.84	1,801,585.63	.00	2,544,442.73	2,544,442.73	.00
121,506.00	274,073.41	.00	561,460.79	561,460.79	.00
.00	289,445.20	.00	300,677.59	300,677.59	.00
98,829.91	216,245.49	.00	315,075.40	315,075.40	.00
1,861.12	124,759.57	.00	154,818.46	154,818.46	.00
14,086.49	(-) 93,998.34	.00	59,877.59	59,877.59	.00
84,580.00	555,052.39	.00	733,316.19	733,316.19	.00
33,097.00	283,958.58	.00	389,384.58	389,384.58	.00
3,919.20	136,905.47	.00	157,926.97	157,926.97	.00
40,822.19	87,201.23	.00	132,773.65	132,773.65	.00
2,235.17	294,864.77	.00	327,580.77	327,580.77	.00
897.00	214,075.97	.00	508,007.51	508,007.51	.00
.00	379,230.82	.00	496,718.64	496,718.64	.00
110,587.60	350,954.61	.00	827,928.21	827,928.21	.00
82,672.00	450,308.77	.00	1,730,851.19	1,730,851.19	.00
13,000.00	132,478.43	.00	148,678.43	148,678.43	.00
15,080.00	64,991.62	.00	53,871.62	53,871.62	.00
$ 5,088,791.13	$ 67,602,353.62	$ (-) 253,212.75	$ 105,978,237.30	$ 105,978,237.30	$ .00

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 132,969.78	$ .00
Unreserved	160,835.52	319,553.20
Georgia State University		
Reserved	265,542.00	.00
Unreserved	775,135.27	848,796.95
Medical College of Georgia		
Reserved	12,121.00	
Unreserved	68,066.38	39,411.74
University of Georgia		
Reserved	83,983.50	.00
Unreserved	968,464.68	1,358,231.51
SENIOR COLLEGES		
Albany State College		
Reserved	24,350.00	.00
Unreserved	(-) 170,599.47	(-) 3,175.85
Armstrong State College		
Reserved	77,071.50	.00
Unreserved	19,206.76	12,152.93
Augusta College		
Reserved	26,985.00	.00
Unreserved	50,110.92	19,391.43
Columbus College		
Reserved	78,652.00	.00
Unreserved	192,187.06	188,872.89
Fort Valley State College		
Reserved	13,545.11	.00
Unreserved	(-) 48,779.35	(-) 25,516.85
Georgia College		
Reserved	15,105.00	.00
Unreserved	38,911.93	33,823.36
Georgia Southern College		
Reserved	152,945.62	.00
Unreserved	34,617.00	30,409.18
Georgia Southwestern College		
Reserved	34,335.00	.00
Unreserved	96,664.60	39,797.69
Kennesaw College		
Reserved	65,884.00	.00
Unreserved	39,301.85	87,535.73
North Georgia College		
Reserved	16,298.26	.00
Unreserved	90,789.29	109,786.56
Savannah State College		
Reserved	.00	.00
Unreserved	(-) 153,598.57	22,585.28
Southern Technical Institute		
Reserved	39,948.00	.00
Unreserved	166,417.60	142,362.42
Valdosta State College		
Reserved	130,347.00	.00
Unreserved	(-) 49,286.66	30,062.22
West Georgia College		
Reserved	88,211.00	.00
Unreserved	152,792.81	100,777.61
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	15,736.00	.00
Unreserved	26,520.79	30,247.22
Albany Junior College		
Reserved	9,300.00	.00
Unreserved	35,166.83	39,316.96
Atlanta Junior College		
Reserved	9,810.00	.00
Unreserved	26,906.29	28,408.99
Bainbridge Junior College		
Reserved	1,540.00	.00
Unreserved	1,658.15	3,144.25
Brunswick Junior College		
Reserved	9,840.00	.00
Unreserved	6,601.70	515.77

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1985
$ 88,666.55	$(-) 22,207.78	$ 199,428.55
(-) 70,301.55	(-) 160,835.52	249,251.65
889.00	.00	266,431.00
(-) 2,740.63	(-) 775,135.27	846,056.32
(-) 816.00	.00	11,305.00
15.00	(-) 68,066.38	39,426.74
(-) 479.25	.00	83,504.25
.00	(-) 968,464.68	1,358,231.51
3,525.00	.00	27,875.00
960.18	.00	(-) 172,815.14
(-) 2,927.50	.00	74,144.00
381.22	(-) 19,206.76	12,534.15
6,875.00	.00	33,860.00
348.99	(-) 50,110.92	19,740.42
(-) 9,706.00	.00	68,946.00
1,545.43	(-) 192,187.06	190,418.32
1,414.89	.00	14,960.00
1,783.43	.00	(-) 72,512.77
(-) 245.50	.00	14,859.50
297.93	(-) 38,911.93	34,121.29
45,741.60	.00	198,687.22
749.40	(-) 34,617.00	31,158.58
6,797.00	.00	41,132.00
.00	(-) 96,664.60	39,797.69
15,708.00	.00	81,592.00
35.00	(-) 39,301.85	87,570.73
(-) 2,355.06	.00	13,943.20
418.06	(-) 90,789.29	110,204.62
.00	.00	.00
65.00	.00	(-) 130,948.29
(-) 7,148.00	.00	32,800.00
664.31	(-) 166,417.60	143,026.73
(-) 11,487.00	.00	118,860.00
1,911.26	.00	(-) 17,313.18
16,892.00	.00	105,103.00
151.95	(-) 152,792.81	100,929.56
2,534.00	.00	18,270.00
.00	(-) 26,520.79	30,247.22
(-) 945.00	.00	8,355.00
68.00	(-) 35,166.83	39,384.96
(-) 90.00	.00	9,720.00
2,417.92	(-) 26,906.29	30,826.91
190.00	.00	1,730.00
.00	(-) 1,658.15	3,144.25
1,095.00	.00	10,935.00
362.04	(-) 6,601.70	877.81

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1985

	BALANCES JULY 1, 1984	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Clayton Junior College		
Reserved	$ 13,040.00	$ .00
Unreserved	52,661.22	50,018.00
Dalton Junior College		
Reserved	3,340.00	.00
Unreserved	27,847.54	9,337.99
Emanuel County Junior College		
Reserved	810.00	.00
Unreserved	5,270.33	6,234.06
Floyd Junior College		
Reserved	3,450.00	.00
Unreserved	19,024.40	15,580.99
Gainesville Junior College		
Reserved	31,980.71	.00
Unreserved	26,168.88	28,923.30
Gordon Junior College		
Reserved	4,480.00	.00
Unreserved	10,312.95	(-) 510.55
Macon Junior College		
Reserved	.00	.00
Unreserved	5,558.47	191.25
Middle Georgia College		
Reserved	5,325.00	.00
Unreserved	11,042.74	18,049.62
South Georgia College		
Reserved	6,488.00	.00
Unreserved	26,490.25	17,885.65
Waycross Junior College		
Reserved	1,200.00	.00
Unreserved	2,981.62	410.33
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved	.00	.00
	$ 4,090,083.26	$ 3,602,611.83

SUMMARY		
Reserved	$ 1,374,633.48	$ .00
Unreserved	2,715,449.78	3,602,611.83
	$ 4,090,083.26	$ 3,602,611.83

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

YEAR ENDED JUNE 30, 1985

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1985
$(-) 240.00	$ .00	$ 12,800.00
9.50	(-) 52,661.22	50,027.50
(-) 20.00	.00	3,320.00
.00	(-) 27,847.54	9,337.99
90.00	.00	900.00
.00	(-) 5,270.33	6,234.06
(-) 650.00	.00	2,800.00
24.78	(-) 19,024.40	15,605.77
8,388.19	.00	40,368.90
40.90	(-) 26,168.88	28,964.20
1,932.00	.00	6,412.00
519.65	(-) 10,312.95	9.10
.00	.00	.00
9.50	(-) 5,558.47	200.75
600.00	.00	5,925.00
.00	(-) 11,042.74	18,049.62
(-) 356.00	.00	6,132.00
203.00	(-) 26,490.25	18,088.65
130.00	.00	1,330.00
.00	(-) 2,981.62	410.33
.00	.00	.00
.00	.00	.00
$ 103,943.19	$(-) 3,159,921.61	$ 4,636,716.67
$ 164,002.92	$(-) 22,207.78	$ 1,516,428.62
(-) 60,059.73	(-) 3,137,713.83	3,120,288.05
$ 103,943.19	$(-) 3,159,921.61	$ 4,636,716.67

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

YEAR ENDED JUNE 30, 1985

	RESERVED BALANCES JULY 1, 1984	RECEIPTS	DISBURSEMENTS	RESERVED BALANCES JUNE 30, 1985
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 586,803.13	$ 44,353,866.83	$ 44,440,481.80	$ 500,188.16
Georgia State University	1,474,437.84	35,741,775.69	35,656,034.38	1,560,179.15
Medical College of Georgia	530,332.79	67,141,153.82	67,128,520.73	542,965.88
University of Georgia	1,337,673.11	138,855,914.63	138,545,068.55	1,648,519.19
SENIOR COLLEGES				
Albany State College	15,257.12	6,177,326.64	6,170,965.91	21,617.85
Armstrong State College	179,884.08	3,898,001.17	3,982,513.45	95,371.80
Augusta College	333,539.03	6,430,675.04	6,383,063.56	381,150.51
Columbus College	19,700.73	6,671,775.49	6,661,075.74	30,400.48
Fort Valley State College	98,047.59	11,923,773.08	11,922,854.63	98,966.04
Georgia College	63,296.75	3,318,310.74	3,310,456.24	71,151.25
Georgia Southern College	100,557.67	15,783,772.61	15,767,692.95	116,637.33
Georgia Southwestern College	91,001.03	3,568,395.31	3,570,291.91	89,104.43
Kennesaw College	8,041.26	6,419,776.08	6,413,829.35	13,987.99
North Georgia College	173,352.74	4,206,491.05	4,319,285.45	60,558.34
Savannah State College	116,343.65	5,482,484.95	5,508,173.42	90,655.18
Southern Technical Institute	39,396.54	3,207,711.23	3,170,385.33	76,722.44
Valdosta State College	88,720.81	5,993,299.40	5,950,612.01	131,408.20
West Georgia College	108,735.79	7,968,534.16	7,974,236.14	103,033.81
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	103,233.37	6,120,698.38	6,119,198.43	104,733.32
Albany Junior College	35,926.32	2,277,210.87	2,277,341.76	35,795.43
Atlanta Junior College	32,846.38	3,019,513.69	3,024,523.82	27,836.25
Bainbridge Junior College	13,907.27	1,177,430.65	1,180,067.83	11,270.09
Brunswick Junior College	4,410.35	2,383,020.74	2,378,661.89	8,769.20
Clayton Junior College	13,178.67	2,141,315.03	2,137,992.59	16,501.11
Dalton Junior College	7,977.71	1,365,934.50	1,367,543.25	6,368.96
Emanuel County Junior College	3,302.14	393,026.42	393,179.75	3,148.81
Floyd Junior College	34,785.15	2,151,316.09	2,073,282.18	112,819.06
Gainesville Junior College	33,587.58	2,082,303.61	2,097,987.24	17,903.95
Gordon Junior College	3,966.80	995,778.78	994,566.34	5,179.24
Macon Junior College	47,364.79	1,529,970.40	1,523,892.50	53,442.69
Middle Georgia College	74,072.06	2,659,965.34	2,571,465.54	162,571.86
South Georgia College	35,802.24	3,270,158.79	3,271,321.86	34,639.17
Waycross Junior College	4,217.94	931,007.45	932,428.96	2,796.43
OTHER				
Skidaway Institute of Oceanography	.00	510,946.84	510,946.84	.00
	$ 5,813,700.43	$410,152,635.50	$409,729,[illegible].33	$ 6,236,393.60

The accompanying notes are an integral part of these financial statements.

STATEMENT OF
FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1985

	FUNDS AVAILABLE					PERSONAL
		OTHER REVENUES RETAINED				
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ 52,673,129.00	$ 30,208,368.49	$ 26,406,522.67	$ .00	$109,288,020.16	$ 59,132,073.46
Georgia State University	67,283,996.00	23,483,537.07	8,190,184.62	.00	98,957,717.69	72,783,467.92
Medical College of Georgia	48,793,666.00	8,251,902.33	18,616,820.21	.00	75,662,388.54	45,718,446.92
University of Georgia	134,587,750.00	47,105,976.04	37,817,633.97	.00	219,511,360.01	136,734,645.50
SENIOR COLLEGES						
Albany State College	9,116,119.00	2,016,435.75	3,456,708.50	.00	14,589,263.25	9,091,145.32
Armstrong State College	7,691,494.00	2,511,646.96	691,396.51	.00	10,894,537.47	8,129,580.20
Augusta College	8,353,200.00	3,754,591.47	1,212,911.83	.00	13,320,703.30	9,922,903.68
Columbus College	11,597,650.00	4,015,786.69	1,460,372.12	.00	17,073,808.81	12,482,675.31
Fort Valley State College	9,322,247.00	1,915,782.51	6,378,629.30	.00	17,616,658.81	9,054,029.58
Georgia College	8,509,001.00	3,441,381.39	1,491,285.25	.00	13,441,667.64	9,418,907.49
Georgia Southern College	18,383,512.00	7,570,948.85	3,459,808.94	.00	29,414,269.79	21,604,273.66
Georgia Southwestern College	7,440,166.00	2,181,686.52	1,347,000.39	.00	10,968,852.91	7,240,744.75
Kennesaw College	9,120,484.00	4,855,993.35	676,264.91	.00	14,652,742.26	11,231,841.53
North Georgia College	6,040,600.00	2,014,166.29	590,005.77	.00	8,644,772.06	6,459,267.67
Savannah State College	9,154,122.00	2,228,294.93	3,635,009.54	.00	15,017,426.47	8,935,538.06
Southern Technical Institute	8,126,583.00	3,373,805.23	918,511.86	.00	12,418,900.09	8,459,257.17
Valdosta State College	12,851,950.00	6,388,707.24	3,104,866.46	.00	22,345,523.70	14,811,975.45
West Georgia College	15,069,005.00	5,631,245.49	1,817,840.90	.00	22,518,091.39	16,854,567.59
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	5,734,147.00	1,713,255.75	1,531,339.31	.00	8,978,742.06	5,891,361.46
Albany Junior College	3,992,892.00	1,267,485.06	818,872.88	.00	6,079,249.94	4,313,822.50
Atlanta Junior College	3,175,940.00	1,108,347.36	1,232,705.02	.00	5,516,992.38	3,196,406.44
Bainbridge Junior College	2,024,800.00	393,598.67	498,301.62	.00	2,916,700.29	1,933,323.17
Brunswick Junior College	3,027,520.00	884,181.10	976,429.41	.00	4,888,130.51	3,104,859.25
Clayton Junior College	5,170,582.00	2,069,278.45	1,302,237.43	.00	8,542,097.88	5,618,641.95
Dalton Junior College	3,204,543.00	1,077,668.55	748,048.04	.00	5,030,259.59	3,109,693.38
Emanuel County Junior College	1,468,700.00	252,632.45	86,512.79	.00	1,807,845.24	1,287,423.54
Floyd Junior College	3,210,600.00	844,438.24	858,874.82	.00	4,913,913.06	3,337,858.39
Gainesville Junior College	3,159,791.00	1,256,902.31	409,382.03	.00	4,826,075.34	3,400,800.75
Gordon Junior College	2,633,565.00	694,845.42	220,514.32	.00	3,548,924.74	2,442,380.56
Macon Junior College	4,188,736.00	1,688,534.02	387,975.49	.00	6,265,245.51	4,736,433.92
Middle Georgia College	4,837,790.00	934,559.81	576,785.29	.00	6,349,135.10	4,470,412.26
South Georgia College	3,878,616.00	918,356.77	1,035,486.82	.00	5,832,459.59	3,117,470.59
Waycross Junior College	1,547,800.00	295,062.33	304,044.89	.00	2,146,907.22	1,453,993.93
OTHER						
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00	.00
	$495,370,696.00	$176,349,402.89	$132,259,283.91	$ .00	$803,979,382.80	$519,480,253.35

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1985

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 15,322,273.25	$ 23,790,835.43	$ 11,084,249.42	$ .00	$109,329,431.56	$ (-) 41,411.40	$109,288,020.16
4,125,958.84	17,981,249.61	4,064,225.78	.00	98,954,932.15	2,785.54	98,957,717.69
14,206,599.99	11,071,519.78	4,410,220.22	301,355.39	75,708,142.30	(-) 45,753.76	75,662,388.54
17,664,348.21	41,262,068.08	20,153,285.76	3,650,052.78	219,464,400.33	46,959.68	219,511,360.01
1,114,907.26	2,092,724.21	2,341,801.24	.00	14,640,578.03	(-) 51,314.78	14,589,263.25
90,118.64	2,074,809.53	601,277.87	.00	10,895,786.24	(-) 1,248.77	10,894,537.47
327,527.83	2,164,568.06	885,384.00	.00	13,300,383.57	20,319.73	13,320,703.30
282,800.79	3,125,004.32	1,177,571.33	.00	17,068,051.75	5,757.06	17,073,808.81
2,848,120.13	2,122,137.63	3,530,509.17	.00	17,554,796.51	61,862.30	17,616,658.81
301,688.73	2,526,654.66	1,189,596.52	.00	13,436,847.40	4,820.24	13,441,667.64
792,354.82	4,348,272.26	2,667,454.12	.00	29,412,354.86	1,914.93	29,414,269.79
205,181.57	2,379,675.23	1,141,818.82	.00	10,967,420.37	1,432.54	10,968,852.91
190,424.73	2,706,061.37	485,840.18	.00	14,614,167.81	38,574.45	14,652,742.26
70,206.97	1,596,723.10	519,798.80	.00	8,645,996.54	(-) 1,224.48	8,644,772.06
881,609.84	2,447,392.32	2,753,399.70	.00	15,017,939.92	(-) 513.45	15,017,426.47
315,271.26	2,879,188.07	603,240.60	167,000.00	12,423,957.10	(-) 5,057.01	12,418,900.09
516,975.77	4,428,431.12	2,587,890.69	.00	22,345,273.03	250.67	22,345,523.70
235,091.96	3,668,306.34	1,582,748.94	.00	22,340,714.83	177,376.56	22,518,091.39
316,703.17	1,554,972.22	1,214,636.14	.00	8,977,672.99	1,069.07	8,978,742.06
157,466.37	942,042.95	661,406.51	.00	6,074,738.33	4,511.61	6,079,249.94
422,738.49	1,074,784.29	809,966.53	.00	5,503,895.75	13,096.63	5,516,992.38
263,871.45	472,464.42	234,430.17	.00	2,904,089.21	12,611.08	2,916,700.29
356,962.24	806,105.33	619,467.17	.00	4,887,393.99	736.52	4,888,130.51
696,582.30	1,616,228.09	605,655.13	.00	8,537,107.47	4,990.41	8,542,097.88
475,223.91	1,171,790.53	272,824.13	.00	5,029,531.95	727.64	5,030,259.59
721.00	433,269.19	85,791.79	.00	1,807,205.52	639.72	1,807,845.24
452,173.29	699,974.27	406,701.53	.00	4,896,707.48	17,205.58	4,913,913.06
141,675.10	1,014,314.88	267,706.93	.00	4,824,497.66	1,577.68	4,826,075.34
.00	886,524.93	220,514.32	.00	3,549,419.81	(-) 495.07	3,548,924.74
36,525.91	1,121,940.47	351,449.58	.00	6,246,349.88	18,895.63	6,265,245.51
116,605.72	1,286,975.47	460,179.57	.00	6,334,173.02	14,962.08	6,349,135.10
137,899.45	1,677,719.72	897,587.37	.00	5,830,677.13	1,782.46	5,832,459.59
89,718.29	388,595.32	214,326.60	.00	2,146,634.14	273.08	2,146,907.22
.00	.00	.00	.00	.00	.00	.00
$ 63,156,327.28	$147,813,323.20	$ 69,102,956.63	$ 4,118,408.17	$803,671,268.63	$ 308,114.17	$803,979,382.80

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1985

	FUNDS AVAILABLE					PERSONAL
		OTHER REVENUES RETAINED				
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS						
Georgia Institute of Technology						
Engineering Extension Division	$ 1,481,562.00	$ 2,052,331.11	$ 110,415.84	$ .00	$ 3,644,308.95	$ 1,439,736.20
Georgia Tech Research Institute	7,171,998.00	16,759,277.71	35,342,782.87	.00	59,274,058.58	13,522,309.57
Medical College of Georgia						
Eugene Talmadge Memorial Hospital	28,916,554.00	64,553,866.44	3,764,652.70	2,360,209.88	99,595,283.02	61,541,517.90
Family Practice Residency Program	4,323,358.00	.00	.00	.00	4,323,358.00	138,671.46
Georgia Radiation Therapy Center	258,319.00	1,025,120.60	.00	.00	1,283,439.60	746,384.78
University of Georgia						
Agricultural Experiment Station	24,428,239.00	6,651,122.94	7,380,255.22	.00	38,459,617.16	23,068,674.14
Athens and Tifton Veterinary Laboratories	280,953.00	21,007.40	1,466,491.76	.00	1,768,452.16	297,452.50
Cooperative Extension Service	24,467,934.00	6,454,803.43	6,144,000.97	.00	37,066,738.40	27,090,225.85
Marine Institute	665,591.00	89,134.49	562,677.98	.00	1,317,403.47	437,797.65
Marine Resources Extension Center	882,373.00	206,058.52	317,410.10	.00	1,405,841.62	750,803.82
Veterinary Medicine Experiment Station	2,388,049.00	629.72	.00	.00	2,388,678.72	1,099,414.80
Veterinary Medicine Teaching Hospital	461,404.00	1,522,109.45	.00	.00	1,983,513.45	775,255.62
OTHER						
Skidaway Institute of Oceanography	1,151,304.00	368,736.27	1,356,314.06	.00	2,876,354.33	1,014,166.31
	$96,877,638.00	$99,704,198.08	$56,445,001.50	$ 2,360,209.88	$255,387,047.46	$131,922,410.60

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
YEAR ENDED JUNE 30, 1985

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 10,379.07	$ 1,247,547.46	$ 19,176.13	$ 933,920.79	$ 3,650,759.65	$(-) 6,450.70	$ 3,644,308.95
25,730,201.62	9,891,022.62	9,612,581.25	569,300.55	59,325,415.61	(-) 51,357.03	59,274,058.58
2,761,615.21	29,334,351.24	1,003,037.49	.00	94,640,521.84	4,954,761.18	99,595,283.02
.00	101,129.32	.00	4,061,158.69	4,300,959.47	22,398.53	4,323,358.00
.00	527,066.76	.00	.00	1,273,451.54	9,988.06	1,283,439.60
4,011,783.18	7,963,343.68	3,368,472.04	43,058.58	38,461,331.62	(-) 1,714.46	38,459,617.16
934,292.34	4,382.71	532,199.42	.00	1,768,326.97	125.19	1,768,452.16
4,496,288.17	3,830,357.25	1,647,712.80	.00	37,064,584.07	2,154.33	37,066,738.40
395,310.34	316,927.84	167,367.64	.00	1,317,403.47	.00	1,317,403.47
235,663.15	340,546.43	81,746.95	.00	1,408,760.35	(-) 2,918.73	1,405,841.62
.00	626,673.67	.00	662,590.25	2,388,678.72	.00	2,388,678.72
.00	1,207,552.23	.00	.00	1,982,807.85	705.60	1,983,513.45
685,545.10	491,044.60	670,768.96	.00	2,861,524.97	14,829.36	2,876,354.33
$ 39,261,078.18	$ 55,881,945.81	$ 17,103,062.68	$ 6,276,028.86	$250,444,526.13	$ 4,942,521.33	$255,387,047.46

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1985

	FUNDS AVAILABLE				
	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 10,804,960.67	$(-) 3,418,070.72	$ 7,386,889.95	$ 3,706,316.29	$ 11,093,206.24
Georgia State University	2,383,690.61	(-) 715,328.90	1,668,361.71	3,471,965.94	5,140,327.65
Medical College of Georgia	2,258,841.72	(-) 241,771.17	2,017,070.55	370,982.69	2,388,053.24
University of Georgia	24,930,945.18	(-) 3,621,462.34	21,309,482.84	9,263,056.17	30,572,539.01
SENIOR COLLEGES					
Albany State College	1,906,037.18	(-) 2,799.40	1,903,237.78	.00	1,903,237.78
Armstrong State College	407,968.90	(-) 98,573.38	309,395.52	503,402.92	812,798.44
Augusta College	200,915.19	(-) 1,592.14	199,323.05	107,611.32	306,934.37
Columbus College	322,030.02	(-) 59,111.61	262,918.41	588,239.90	851,158.31
Fort Valley State College	1,318,089.23	.00	1,318,089.23	40,760.90	1,358,850.13
Georgia College	1,258,687.57	(-) 54,875.22	1,203,812.35	621,053.60	1,824,865.95
Georgia Southern College	5,502,352.55	(-) 710,141.02	4,792,211.53	1,103,384.19	5,895,595.72
Georgia Southwestern College	1,692,558.09	(-) 171.45	1,692,386.64	271,008.81	1,963,395.45
Kennesaw College	457,910.13	(-) 39,822.31	418,087.82	435,218.40	853,306.22
North Georgia College	2,288,687.90	(-) 210,530.06	2,078,157.84	973,544.03	3,051,701.87
Savannah State College	1,766,369.42	(-) 11,516.66	1,754,852.76	449,605.31	2,204,458.07
Southern Technical Institute	1,024,285.38	(-) 107,141.50	917,143.88	155,007.76	1,072,151.64
Valdosta State College	3,966,497.37	(-) 298,794.95	3,667,702.42	1,080,940.43	4,748,642.85
West Georgia College	3,255,624.45	(-) 195,401.49	3,060,222.96	2,204,549.90	5,264,772.86
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	1,544,583.12	(-) 40,816.56	1,503,766.56	111,066.32	1,614,832.88
Albany Junior College	163,118.19	(-) 2,288.86	160,829.33	221,612.54	382,441.87
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	23,709.61	.00	23,709.61	25,129.53	48,839.14
Brunswick Junior College	134,364.65	(-) 35,089.95	99,274.70	163,760.89	263,035.59
Clayton Junior College	270,450.69	(-) 1,734.00	268,716.69	292,973.84	561,690.53
Dalton Junior College	147,322.31	(-) 77,136.37	70,185.94	145,720.18	215,906.12
Emanuel County Junior College	17,900.14	(-) 460.00	17,440.14	59,668.62	77,108.76
Floyd Junior College	140,919.40	(-) 1,733.32	139,186.08	137,125.68	276,311.76
Gainesville Junior College	172,156.65	(-) 14,267.45	157,889.20	266,207.75	424,096.95
Gordon Junior College	253,337.04	(-) 24,513.25	228,823.79	69,549.13	298,372.92
Macon Junior College	146,352.02	(-) 163,653.23	(-) 17,301.21	291,515.22	274,214.01
Middle Georgia College	896,098.27	(-) 43,354.37	852,743.90	22,144.41	874,888.31
South Georgia College	444,621.78	(-) 24,722.67	419,899.11	257,688.86	677,587.97
Waycross Junior College	29,223.72	(-) 403.75	28,819.97	26,081.03	54,901.00
OTHER					
Skidaway Institute of Oceanography	6,849.63	.00	6,849.63	.00	6,849.63
	$ 70,137,458.78	$(-)10,217,278.10	$ 59,920,180.68	$ 27,436,892.56	$ 87,357,073.24

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1985

EXPENDITURES			EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	
PERSONAL SERVICES	OPERATING EXPENSES	TOTAL EXPENDITURES		TOTAL
$ 4,507,940.22	$ 4,105,775.85	$ 8,613,716.07	$ 2,479,490.17	$ 11,093,206.24
619,787.86	759,413.53	1,379,201.39	3,761,126.26	5,140,327.65
1,415,368.64	616,852.90	2,032,221.54	355,831.70	2,388,053.24
11,661,951.45	8,556,375.48	20,218,326.93	10,354,212.08	30,572,539.01
778,025.29	800,224.26	1,578,249.55	324,988.23	1,903,237.78
61,379.74	259,257.81	320,637.55	492,160.89	812,798.44
119,315.94	26,989.84	146,305.78	160,628.59	306,934.37
122,514.14	87,562.58	210,076.72	641,081.59	851,158.31
742,599.45	306,153.06	1,048,752.51	310,097.62	1,358,850.13
568,811.94	541,201.11	1,110,013.05	714,852.90	1,824,865.95
2,788,327.94	1,670,715.26	4,459,043.20	1,436,552.52	5,895,595.72
491,996.52	1,193,477.76	1,685,474.28	277,921.17	1,963,395.45
265,863.66	36,397.19	302,260.85	551,045.37	853,306.22
1,265,623.91	644,880.53	1,910,504.44	1,141,197.43	3,051,701.87
442,802.47	1,086,156.42	1,528,958.89	675,499.18	2,204,458.07
471,775.43	317,641.38	789,416.81	282,734.83	1,072,151.64
2,428,898.11	1,222,172.11	3,651,070.22	1,097,572.63	4,748,642.85
1,744,198.04	1,383,228.03	3,127,426.07	2,137,346.79	5,264,772.86
708,376.15	531,226.26	1,239,602.41	375,230.47	1,614,832.88
110,085.28	26,733.60	136,818.88	245,622.99	382,441.87
.00	.00	.00	.00	.00
11,078.85	4,768.75	15,847.60	32,991.54	48,839.14
89,327.04	25,438.79	114,765.83	148,269.76	263,035.59
154,965.82	25,575.10	180,540.92	381,149.61	561,690.53
101,475.85	18,430.70	119,906.55	95,999.57	215,906.12
.00	3,489.80	3,489.80	73,618.96	77,108.76
88,741.96	6,366.60	95,108.56	181,203.20	276,311.76
94,719.99	21,842.50	116,562.49	307,534.46	424,096.95
154,247.52	82,850.11	237,097.63	61,275.29	298,372.92
91,992.35	18,500.32	110,492.67	163,721.34	274,214.01
385,360.48	278,398.93	663,759.41	211,128.90	874,888.31
192,766.99	223,070.97	415,837.96	261,750.01	677,587.97
12,226.72	4,939.96	17,166.68	37,734.32	54,901.00
.00	5,876.76	5,876.76	972.87	6,849.63
$ 32,692,545.75	$ 24,891,984.25	$ 57,584,530.00	$ 29,772,543.24	$ 87,357,073.24

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1985

	FUNDS AVAILABLE					
	STATE FUNDS	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ .00	$ 3,493,718.89	$ 3,418,070.72	$ 6,911,789.61	$ .00	$ 6,911,789.61
Georgia State University	.00	53,890.28	715,328.90	769,219.18	48,094.19	817,313.37
Medical College of Georgia	1,650,000.00	933,246.64	241,771.17	2,825,017.81	.00	2,825,017.81
University of Georgia	.00	2,625,050.38	3,621,462.34	6,246,512.72	298,091.59	6,544,604.31
SENIOR COLLEGES						
Albany State College	.00	133.63	2,799.40	2,933.03	.00	2,933.03
Armstrong State College	.00	76,467.37	98,573.38	175,040.75	.00	175,040.75
Augusta College	.00	143,453.24	1,592.14	145,045.38	.00	145,045.38
Columbus College	.00	116,662.16	59,111.61	175,773.77	.00	175,773.77
Fort Valley State College	.00	816,066.36	.00	816,066.36	.00	816,066.36
Georgia College	.00	197,047.25	54,875.22	251,922.47	.00	251,922.47
Georgia Southern College	.00	407,085.42	710,141.02	1,117,226.44	.00	1,117,226.44
Georgia Southwestern College	.00	117,789.84	171.45	117,961.29	.00	117,961.29
Kennesaw College	.00	54,280.88	39,822.31	94,103.19	5,779.54	99,882.73
North Georgia College	.00	108,232.80	210,530.06	318,762.86	.00	318,762.86
Savannah State College	.00	6,653.75	11,516.66	18,170.41	.00	18,170.41
Southern Technical Institute	.00	37,776.00	107,141.50	144,917.50	.00	144,917.50
Valdosta State College	.00	40,919.55	298,794.95	339,714.50	.00	339,714.50
West Georgia College	.00	178,275.16	195,401.49	373,676.65	.00	373,676.65
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	.00	4,706.35	40,816.56	45,522.91	.00	45,522.91
Albany Junior College	.00	20,204.65	2,288.86	22,493.51	.00	22,493.51
Atlanta Junior College	.00	14,127.19	.00	14,127.19	.00	14,127.19
Bainbridge Junior College	.00	9,215.06	.00	9,215.06	.00	9,215.06
Brunswick Junior College	.00	15,525.67	35,089.95	50,615.62	.00	50,615.62
Clayton Junior College	.00	106,978.30	1,734.00	108,712.30	1,250.01	109,962.31
Dalton Junior College	.00	48,981.16	77,136.37	126,117.53	.00	126,117.53
Emanuel County Junior College	.00	9,446.74	460.00	9,906.74	56,800.55	66,707.29
Floyd Junior College	.00	26,675.87	1,733.32	28,409.19	96,643.00	125,052.19
Gainesville Junior College	.00	15,102.02	14,267.45	29,369.47	.00	29,369.47
Gordon Junior College	.00	115,940.92	24,513.25	140,454.17	.00	140,454.17
Macon Junior College	.00	14,764.76	163,653.23	178,417.99	136,625.18	315,043.17
Middle Georgia College	.00	.00	43,354.37	43,354.37	.00	43,354.37
South Georgia College	.00	51,491.29	24,722.67	76,213.96	.00	76,213.96
Waycross Junior College	.00	13,838.58	403.75	14,242.33	.00	14,242.33
OTHER						
Skidaway Institute of Oceanography	.00	10,406.48	.00	10,406.48	.00	10,406.48
	$ 1,650,000.00	$ 9,884,154.64	$10,217,278.10	$21,751,432.74	$ 643,284.06	$22,394,716.80

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1985

EXPENDITURES					
CAPITAL OUTLAY					
PERSONAL SERVICES	OTHER COSTS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 147,060.08	$ 6,765,053.89	$ .00	$ 6,912,113.97	$(-) 324.36	$ 6,911,789.61
.00	813,826.18	.00	813,826.18	3,487.19	817,313.37
.00	1,184,399.99	1,650,000.00	2,834,399.99	(-) 9,382.18	2,825,017.81
.00	6,534,514.42	.00	6,534,514.42	10,089.89	6,544,604.31
.00	33,376.84	.00	33,376.84	(-) 30,443.81	2,933.03
774.53	174,266.22	.00	175,040.75	.00	175,040.75
.00	144,701.80	.00	144,701.80	343.58	145,045.38
.00	175,773.77	.00	175,773.77	.00	175,773.77
.00	816,960.26	.00	816,960.26	(-) 893.90	816,066.36
.00	251,922.47	.00	251,922.47	.00	251,922.47
.00	1,117,226.44	.00	1,117,226.44	.00	1,117,226.44
.00	117,344.17	.00	117,344.17	617.12	117,961.29
.00	99,809.98	.00	99,809.98	72.75	99,882.73
.00	318,762.86	.00	318,762.86	.00	318,762.86
.00	41,236.84	.00	41,236.84	(-) 23,066.43	18,170.41
602.73	144,189.10	.00	144,791.83	125.67	144,917.50
.00	339,714.50	.00	339,714.50	.00	339,714.50
.00	373,676.65	.00	373,676.65	.00	373,676.65
.00	45,151.56	.00	45,151.56	371.35	45,522.91
.00	22,492.82	.00	22,492.82	.69	22,493.51
.00	12,747.01	.00	12,747.01	1,380.18	14,127.19
.00	7,517.87	.00	7,517.87	1,697.19	9,215.06
.00	50,615.62	.00	50,615.62	.00	50,615.62
.00	82,859.00	.00	82,859.00	27,103.31	109,962.31
.00	126,111.97	.00	126,111.97	5.56	126,117.53
.00	5,441.50	.00	5,441.50	61,265.79	66,707.29
.00	15,374.61	.00	15,374.61	109,677.58	125,052.19
.00	29,369.47	.00	29,369.47	.00	29,369.47
.00	140,454.17	.00	140,454.17	.00	140,454.17
.00	167,336.81	.00	167,336.81	147,706.36	315,043.17
.00	43,354.37	.00	43,354.37	.00	43,354.37
.00	67,087.49	.00	67,087.49	9,126.47	76,213.96
.00	7,426.45	.00	7,426.45	6,815.88	14,242.33
.00	15,080.00	.00	15,080.00	(-) 4,673.52	10,406.48
$ 148,437.34	$20,285,177.10	$ 1,650,000.00	$22,083,614.44	$ 311,102.36	$22,394,716.80

SUMMARY OF OTHER EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND				
EDUCATION, GENERAL AND DEPARTMENTAL SERVICES				
GRADUATE INSTITUTIONS:				
MEDICAL COLLEGE OF GEORGIA				
Special Desegregation Programs				
Personal Services				
Salaries and Wages		$ 141,413.40		
Employer's Contributions for:				
F.I.C.A.		9,342.90		
Group Insurance		4,417.03		
Retirement		17,552.27	$ 172,725.60	
Other Costs				
Travel		$ 4,770.45		
Supplies and Materials		3,179.79		
Repairs and Maintenance		1,511.50		
Rents (Other Than Real Estate)		36.30		
Tuition and Scholarships				
College Work Study Program		1,698.84		
Scholarships, Fellowships, Prizes, Awards and Other		97,501.33		
Other Expenditures		6,299.44		
Publications and Printing		4,318.86		
Computer Charges		31.29		
Software		364.00		
Telecommunications		551.83		
Per Diem, Fees and Contracts				
Per Diem and Fees		8,366.16	128,629.79	$ 301,355.39
UNIVERSITY OF GEORGIA				
Office of Minority Business Enterprise				
Personal Services				
Salaries and Wages	$ 130,210.02			
Employer's Contributions for:				
F.I.C.A.	9,006.91			
Group Insurance	4,573.47			
Retirement	14,172.63	$ 157,963.03		
Other Costs				
Travel	$ 4,023.48			
Supplies and Materials	774.64			
Repairs and Maintenance	168.25			
Rents (Other Than Real Estate)	156.50			
Other Expenditures	200.00			
Real Estate Rentals	3,600.00			
Telecommunications	1,464.22			
Per Diem, Fees and Contracts				
Per Diem and Fees	768.70			
Contracts	147,934.00	159,089.79	$ 317,052.82	
Research Consortium				
Other Costs				
Repairs and Maintenance		$ 37,608.00		
Equipment Purchases		3,295,391.96	3,332,999.96	3,650,052.78
SENIOR COLLEGE:				
SOUTHERN TECHNICAL INSTITUTE				
Research Consortium				
Other Costs				
Equipment Purchases				167,000.00
				$ 4,118,408.17
OTHER ORGANIZED ACTIVITIES				
EDUCATION, GENERAL AND DEPARTMENTAL SERVICES				
GRADUATE INSTITUTIONS:				
GEORGIA INSTITUTE OF TECHNOLOGY				
Engineering Extension Division				
Advanced Technology Development Center				
Personal Services				
Salaries and Wages	$ 418,615.33			
Employer's Contributions for:				
F.I.C.A.	21,641.07			
Group Insurance	10,824.11			
Retirement	43,717.79			
Unemployment Compensation Insurance	542.76			
Liability Insurance	183.57			
Workers' Compensation Insurance	1,121.14	$ 496,645.77		

OTHER ORGANIZED ACTIVITIES continued

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued

GRADUATE INSTITUTIONS: continued				
GEORGIA INSTITUTE OF TECHNOLOGY continued				
Engineering Extension Division continued				
Advanced Technology Development Center continued				
Other Costs				
Travel	$ 41,302.25			
Motor Vehicle Expenses	684.58			
Supplies and Materials	26,890.09			
Repairs and Maintenance	4,837.29			
Utilities	82,767.62			
Lease/Purchase of Equipment	42.35			
Rents (Other Than Real Estate)	2,486.76			
Insurance and Bonding	1,156.35			
Tuition and Scholarships				
College Work Study Program	3.66			
Other Expenditures	10,290.61			
Publications and Printing	11,728.57			
Equipment Purchases	3,172.00			
Computer Charges	6.45			
Software	133.76			
Telecommunications	14,812.63			
Per Diem, Fees and Contracts				
Per Diem and Fees	156,099.41	$ 356,414.38	$ 853,060.15	
Georgia Tech Research Institute				
Agricultural Research				
Personal Services				
Salaries and Wages	$ 415,285.27			
Employer's Contributions for:				
F.I.C.A.	23,406.26			
Group Insurance	19,923.62			
Retirement	46,635.19			
Liability Insurance	125.00			
Workers' Compensation Insurance	750.00	$ 506,125.34		
Other Costs				
Travel	$ 7,434.75			
Supplies and Materials	40,994.83			
Equipment Purchases	14,063.77			
Computer Charges	681.86	63,175.21	569,300.55	$ 1,422,360.70
MEDICAL COLLEGE OF GEORGIA				
Family Practice Residency Program				
Capitation Contracts for Family Practice Residency				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			$ 2,103,332.31	
Residency Capitation Grants				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			1,837,006.38	
Student Preceptorships				
Other Costs				
Tuition and Scholarships				
Scholarships, Fellowships, Prizes, Awards and Other		$ 58,000.00		
Per Diem, Fees and Contracts				
Per Diem and Fees		62,820.00	120,820.00	4,061,158.69
UNIVERSITY OF GEORGIA				
Agricultural Experiment Station				
Fire Ant Research				
Personal Services				
Salaries and Wages		$ 26,721.52		
Other Costs				
Travel	$ 2,199.61			
Motor Vehicle Expenses	447.54			
Motor Vehicle Equipment Purchases	8,440.00			
Supplies and Materials	5,858.25			
Repairs and Maintenance	627.27			
Rents (Other Than Real Estate)	25.20			
Equipment Purchases	4,739.19	22,337.06	$ 49,058.58	
Veterinary Medicine Experiment Station				
Agricultural Research				
Personal Services				
Salaries and Wages	$ 277,411.13			
Employer's Contributions for:				
F.I.C.A.	12,562.17			
Group Insurance	13,219.19			
Retirement	23,343.87	$ 326,536.36		

OTHER ORGANIZED ACTIVITIES continued				
EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued				
GRADUATE INSTITUTIONS: continued				
UNIVERSITY OF GEORGIA continued				
Veterinary Medicine Experiment Station continued				
Agricultural Research continued				
Other Costs				
Travel	$ 12,448.79			
Motor Vehicle Expenses	8.25			
Supplies and Materials	49,626.28			
Repairs and Maintenance	18,832.47			
Rents (Other Than Real Estate)	7,749.52			
Other Expenditures	10,239.91			
Publications and Printing	2,527.90			
Equipment Purchases	40,232.01			
Computer Charges	50.90			
Software	2,040.00			
Telecommunications	118.16			
Per Diem, Fees and Contracts				
Per Diem and Fees	366.45	$ 144,240.64	$ 470,777.00	
Fire Ant Research				
Personal Services				
Salaries and Wages	$ 69,872.80			
Employer's Contributions for:				
F.I.C.A.	3,014.48			
Group Insurance	1,050.42			
Retirement	4,518.33	$ 78,456.03		
Other Costs				
Travel	$ 1,217.32			
Motor Vehicle Expenses	130.95			
Supplies and Materials	29,720.25			
Repairs and Maintenance	6,971.81			
Other Expenditures	14,528.51			
Equipment Purchases	56,927.28			
Computer Charges	222.23			
Telecommunications	298.87			
Per Diem, Fees and Contracts				
Per Diem and Fees	3,340.00	113,357.22	191,813.25	$ 711,648.83
				$ 6,195,168.22
SPONSORED OPERATIONS				
GRADUATE INSTITUTION:				
GEORGIA INSTITUTE OF TECHNOLOGY				
Engineering Extension Division				
Advanced Technology Development Center				
Personal Services				
Salaries and Wages			$ 31,463.41	
Other Costs				
Supplies and Materials		$ 12,597.55		
Repairs and Maintenance		26,866.86		
Publications and Printing		1,113.42		
Computer Charges		8,576.76		
Telecommunications		242.64	49,397.23	80,860.64
				$ 6,276,028.86
UNEXPENDED PLANT FUND				
GRADUATE INSTITUTION:				
MEDICAL COLLEGE OF GEORGIA				
Eugene Talmadge Memorial Hospital				
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations				
Other Costs				
Repairs and Maintenance		$ 1,170.00		
Publications and Printing		200.00		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 59,456.52			
Contracts	1,439,173.48	1,498,630.00	$ 1,500,000.00	
Georgia Radiation Therapy Center				
Capital Outlay - Georgia Radiation Therapy Center Planning Funds				
Other Costs				
Per Diem, Fees and Contracts				
Per Diem and Fees			150,000.00	$ 1,650,000.00
				$ 12,044,437.03

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Institute of Technology provided for expenditures totaling $122,571,310.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 52,673,129.00	$ 52,673,129.00	$ .00
Other Revenues Retained	69,898,181.00	56,614,891.16	(-) 13,283,289.84
	$ 122,571,310.00	$ 109,288,020.16	$(-) 13,283,289.84
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 60,812,865.00	$ 59,132,073.46	$(-) 1,680,791.54
Sponsored Operations	16,427,284.00	15,322,273.25	(-) 1,105,010.75
Operating Expenses			
Education, General and Departmental Services	31,340,630.00	23,790,835.43	(-) 7,549,794.57
Sponsored Operations	13,990,531.00	11,084,249.42	(-) 2,906,281.58
	$ 122,571,310.00	$ 109,329,431.56	$(-) 13,241,878.44
Excess of Funds Available over Expenditures		$(-) 41,411.40	$(-) 41,411.40

OTHER ORGANIZED ACTIVITIES

ENGINEERING EXTENSION DIVISION

The total approved budget for the Engineering Extension Division operations of Georgia Institute of Technology provided for expenditures totaling $3,893,308.00. Included in the approved budget are provisions for the regular program, Advanced Technology Development Center and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,481,562.00	$ 1,481,562.00	$ .00
Other Revenues Retained	2,411,746.00	2,162,746.95	(-) 248,999.05
	$ 3,893,308.00	$ 3,644,308.95	$(-) 248,999.05
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,531,941.00	$ 1,439,736.20	$(-) 92,204.80
Sponsored Operations	10,700.00	10,379.07	(-) 320.93
Operating Expenses			
Education, General and Departmental Services	1,314,160.00	1,247,547.46	(-) 66,612.54
Sponsored Operations	30,243.00	19,176.13	(-) 11,066.87
Advanced Technology Development Center	1,006,264.00	933,920.79	(-) 72,343.21
	$ 3,893,308.00	$ 3,650,759.65	$(-) 242,548.35
Excess of Funds Available over Expenditures		$(-) 6,450.70	$(-) 6,450.70

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

GEORGIA TECH RESEARCH INSTITUTE

The total approved budget for the Georgia Tech Research Institute operations of Georgia Institute of Technology provided for expenditures totaling $72,842,485.00. Included in the approved budget are provisions for the regular program, Agricultural Research and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,171,998.00	$ 7,171,998.00	$ .00
Other Revenues Retained	65,670,487.00	52,102,060.58	(-) 13,568,426.42
	$ 72,842,485.00	$ 59,274,058.58	$(-) 13,568,426.42
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 14,104,104.00	$ 13,522,309.57	$(-) 581,794.43
Sponsored Operations	27,337,243.00	25,730,201.62	(-) 1,607,041.38
Operating Expenses			
Education, General and Departmental Services	9,833,504.00	9,891,022.62	57,518.62
Sponsored Operations	20,998,365.00	9,612,581.25	(-) 11,385,783.75
Agricultural Research	569,269.00	569,300.55	31.55
	$ 72,842,485.00	$ 59,325,415.61	$(-) 13,517,069.39
Excess of Funds Available over Expenditures		$(-) 51,357.03	$(-) 51,357.03

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $57,518.62.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

The above comparison also indicates that Agricultural Research was overspent in the amount of $31.55. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Institute of Technology provided for expenditures totaling $8,147,440.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 8,147,440.00	$ 6,911,789.61	$(-) 1,235,650.39
EXPENDITURES			
Capital Outlay	$ 8,147,440.00	$ 6,912,113.97	$(-) 1,235,326.03
Excess of Funds Available over Expenditures		$(-) 324.36	$(-) 324.36

GRADUATE INSTITUTIONS continued

GEORGIA STATE UNIVERSITY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia State University provided for expenditures totaling $101,794,287.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 67,283,996.00	$ 67,283,996.00	$ .00
Other Revenues Retained	34,510,291.00	31,673,721.69	(-) 2,836,569.31
	$ 101,794,287.00	$ 98,957,717.69	$(-) 2,836,569.31
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 73,239,521.00	$ 72,783,497.92	$(-) 456,023.08
Sponsored Operations	4,376,000.00	4,125,958.84	(-) 250,041.16
Operating Expenses			
Education, General and Departmental Services	19,354,766.00	17,981,249.61	(-) 1,373,516.39
Sponsored Operations	4,824,000.00	4,064,225.78	(-) 759,774.22
	$ 101,794,287.00	$ 98,954,932.15	$(-) 2,839,354.85
Excess of Funds Available over Expenditures		$ 2,785.54	$ 2,785.54

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia State University provided for expenditures totaling $1,888,182.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,888,182.00	$ 769,219.18	$(-) 1,118,962.82
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	48,094.19	48,094.19
	$ 1,888,182.00	$ 817,313.37	$(-) 1,070,868.63
EXPENDITURES			
Capital Outlay	$ 1,888,182.00	$ 813,826.18	$(-) 1,074,355.82
Excess of Funds Available over Expenditures		$ 3,487.19	$ 3,487.19

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the Medical College of Georgia provided for expenditures totaling $79,952,033.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 48,793,666.00	$ 48,793,666.00	$ .00
Other Revenues Retained	31,158,367.00	26,868,722.54	(-) 4,289,644.46
	$ 79,952,033.00	$ 75,662,388.54	$(-) 4,289,644.46
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 46,152,477.00	$ 45,718,446.92	$(-) 434,030.08
Sponsored Operations	14,835,384.00	14,206,599.99	(-) 628,784.01
Operating Expenses			
Education, General and Departmental Services	12,265,456.00	11,071,519.78	(-) 1,193,936.22
Sponsored Operations	6,397,385.00	4,410,220.22	(-) 1,987,164.78
Special Desegregation Programs	301,331.00	301,355.39	24.39
	$ 79,952,033.00	$ 75,708,142.30	$(-) 4,243,890.70
Excess of Funds Available over Expenditures		$(-) 45,753.76	$(-) 45,753.76

The above comparison indicates that Special Desegregation Programs were overspent in the amount of $24.39. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

OTHER ORGANIZED ACTIVITIES

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Eugene Talmadge Memorial Hospital operations of the Medical College of Georgia provided for expenditures totaling $96,382,151.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 28,916,554.00	$ 28,916,554.00	$ .00
Other Revenues Retained	67,465,597.00	68,318,519.14	852,922.14
	$ 96,382,151.00	$ 97,235,073.14	$ 852,922.14
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	2,360,209.88	2,360,209.88
	$ 96,382,151.00	$ 99,595,283.02	$ 3,213,132.02
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 61,915,386.00	$ 61,541,517.90	$(-) 373,868.10
Sponsored Operations	2,892,561.00	2,761,615.21	(-) 130,945.79
Operating Expenses			
Education, General and Departmental Services	30,662,189.00	29,334,351.24	(-) 1,327,837.76
Sponsored Operations	912,015.00	1,003,037.49	91,022.49
	$ 96,382,151.00	$ 94,640,521.84	$(-) 1,741,629.16
Excess of Funds Available over Expenditures		$ 4,954,761.18	$ 4,954,761.18

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

EUGENE TALMADGE MEMORIAL HOSPITAL continued

The preceding comparison indicates that Operating Expenses of Sponsored Operations were overspent by $91,022.49. Actual funds available were $3,213,132.02 more than anticipated and actual expenditures were $1,741,629.16 less than approved budget provisions which resulted in funds available exceeding expenditures by $4,954,761.18. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

FAMILY PRACTICE RESIDENCY PROGRAM

The total approved budget for the Family Practice Residency Program operations of the Medical College of Georgia provided for expenditures totaling $4,323,358.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 4,323,358.00	$ 4,323,358.00	$ .00
EXPENDITURES			
Personal Services Education, General and Departmental Services	$ 140,065.00	$ 138,671.46	$(-) 1,393.54
Operating Expenses Education, General and Departmental Services	101,293.00	101,129.32	(-) 163.68
Capitation Contracts for Family Practice Residency	2,110,426.00	2,103,332.31	(-) 7,093.69
Residency Capitation Grants	1,837,000.00	1,837,006.38	6.38
Student Preceptorships	134,574.00	120,820.00	(-) 13,754.00
	$ 4,323,358.00	$ 4,300,959.47	$(-) 22,398.53
Excess of Funds Available over Expenditures		$ 22,398.53	$ 22,398.53

The above comparison indicates that Residency Capitation Grants were overspent in the amount of $6.38. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

GEORGIA RADIATION THERAPY CENTER

The total approved budget for the Georgia Radiation Therapy Center operations of the Medical College of Georgia provided for expenditures totaling $1,258,319.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 258,319.00	$ 258,319.00	$ .00
Other Revenues Retained	1,000,000.00	1,025,120.60	25,120.60
	$ 1,258,319.00	$ 1,283,439.60	$ 25,120.60
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 748,147.00	$ 746,384.78	$(-) 1,762.22
Operating Expenses			
Education, General and Departmental Services	510,172.00	527,066.76	16,894.76
	$ 1,258,319.00	$ 1,273,451.54	$ 15,132.54
Excess of Funds Available over Expenditures		$ 9,988.06	$ 9,988.06

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $16,894.76. Actual funds available were $25,120.60 more than anticipated and actual expenditures were $15,132.54 more than approved budget provisions which resulted in funds available exceeding expenditures by $9,988.06. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Regular provided for expenditures totaling $1,138,664.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,138,664.00	$ 1,175,017.81	$ 36,353.81
EXPENDITURES			
Capital Outlay	$ 1,138,664.00	$ 1,184,399.99	$ 45,735.99
Excess of Funds Available over Expenditures		$(-) 9,382.18	$(-) 9,382.18

The above comparison indicates that Capital Outlay was overspent by $45,735.99. Actual funds available were $36,353.81 more than anticipated and actual expenditures were $45,735.99 more than approved budget provisions which resulted in expenditures exceeding funds available by $9,382.18.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Eugene Talmadge Memorial Hospital provided for expenditures totaling $1,500,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 1,500,000.00	$ 1,500,000.00	$ .00
EXPENDITURES			
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations	$ 1,500,000.00	$ 1,500,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

GEORGIA RADIATION THERAPY CENTER

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Georgia Radiation Therapy Center provided for expenditures totaling $150,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 150,000.00	$ 150,000.00	$ .00
EXPENDITURES			
Capital Outlay - Georgia Radiation Therapy Center Planning Funds	$ 150,000.00	$ 150,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the University of Georgia provided for expenditures totaling $222,823,013.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 134,587,750.00	$ 134,587,750.00	$ .00
Other Revenues Retained	88,235,263.00	84,923,610.01	(-) 3,311,652.99
	$ 222,823,013.00	$ 219,511,360.01	$(-) 3,311,652.99
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 136,859,036.00	$ 136,734,645.50	$(-) 124,390.50
Sponsored Operations	19,000,000.00	17,664,348.21	(-) 1,335,651.79
Operating Expenses			
Education, General and Departmental Services	41,314,196.00	41,262,068.08	(-) 52,127.92
Sponsored Operations	22,000,000.00	20,153,285.76	(-) 1,846,714.24
Office of Minority Business Enterprise	316,781.00	317,052.82	271.82
Research Consortium	3,333,000.00	3,332,999.96	(-) .04
	$ 222,823,013.00	$ 219,464,400.33	$(-) 3,358,612.67
Excess of Funds Available over Expenditures		$ 46,959.68	$ 46,959.68

The above comparison indicates that Office of Minority Business Enterprise was overspent by $271.82. This overexpenditure is in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

OTHER ORGANIZED ACTIVITIES

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Agricultural Experiment Stations operations of the University of Georgia provided for expenditures totaling $40,898,826.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 24,428,239.00	$ 24,428,239.00	$ .00
Other Revenues Retained	16,470,587.00	14,031,378.16	(-) 2,439,208.84
	$ 40,898,826.00	$ 38,459,617.16	$(-) 2,439,208.84
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 23,222,041.00	$ 23,068,674.14	$(-) 153,366.86
Sponsored Operations	5,200,000.00	4,011,783.18	(-) 1,188,216.82
Operating Expenses			
Education, General and Departmental Services	8,626,785.00	7,963,343.68	(-) 663,441.32
Sponsored Operations	3,800,000.00	3,368,472.04	(-) 431,527.96
Fire Ant Research	50,000.00	49,058.58	(-) 941.42
	$ 40,898,826.00	$ 38,461,331.62	$(-) 2,437,494.38
Excess of Funds Available over Expenditures		$(-) 1,714.46	$(-) 1,714.46

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

ATHENS AND TIFTON VETERINARY LABORATORIES

The total approved budget for the Athens and Tifton Veterinary Laboratories operations of the University of Georgia provided for expenditures totaling $1,996,839.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 280,953.00	$ 280,953.00	$ .00
Other Revenues Retained	1,715,886.00	1,487,499.16	(-) 228,386.84
	$ 1,996,839.00	$ 1,768,452.16	$(-) 228,386.84
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 297,953.00	$ 297,452.50	$(-) 500.50
Sponsored Operations	940,213.00	934,292.34	(-) 5,920.66
Operating Expenses			
Education, General and Departmental Services	20,000.00	4,382.71	(-) 15,617.29
Sponsored Operations	738,673.00	532,199.42	(-) 206,473.58
	$ 1,996,839.00	$ 1,768,326.97	$(-) 228,512.03
Excess of Funds Available over Expenditures		$ 125.19	$ 125.19

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Cooperative Extension Service operations of the University of Georgia provided for expenditures totaling $38,275,761.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 24,467,934.00	$ 24,467,934.00	$ .00
Other Revenues Retained	13,807,827.00	12,598,804.40	(-) 1,209,022.60
	$ 38,275,761.00	$ 37,066,738.40	$(-) 1,209,022.60
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 27,673,804.00	$ 27,090,225.85	$(-) 583,578.15
Sponsored Operations	4,500,000.00	4,496,288.17	(-) 3,711.83
Operating Expenses			
Education, General and Departmental Services	4,101,957.00	3,830,357.25	(-) 271,599.75
Sponsored Operations	2,000,000.00	1,647,712.80	(-) 352,287.20
	$ 38,275,761.00	$ 37,064,584.07	$(-) 1,211,176.93
Excess of Funds Available over Expenditures		$ 2,154.33	$ 2,154.33

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

MARINE INSTITUTE

The total approved budget for the Marine Institute operations of the University of Georgia provided for expenditures totaling $1,710,591.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 665,591.00	$ 665,591.00	$ .00
Other Revenues Retained	1,045,000.00	651,812.47	(-) 393,187.53
	$ 1,710,591.00	$ 1,317,403.47	$ (-) 393,187.53
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 437,963.00	$ 437,797.65	$ (-) 165.35
Sponsored Operations	491,487.00	395,310.34	(-) 96,176.66
Operating Expenses			
Education, General and Departmental Services	272,628.00	316,927.84	44,299.84
Sponsored Operations	508,513.00	167,367.64	(-) 341,145.36
	$ 1,710,591.00	$ 1,317,403.47	$ (-) 393,187.53
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $44,299.84. Actual funds available were $393,187.53 less than anticipated and actual expenditures were $393,187.53 less than approved budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

MARINE RESOURCES EXTENSION CENTER

The total approved budget for the Marine Resources Extension Center operations of the University of Georgia provided for expenditures totaling $1,632,338.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 882,373.00	$ 882,373.00	$ .00
Other Revenues Retained	749,965.00	523,468.62	(-) 226,496.38
	$ 1,632,338.00	$ 1,405,841.62	$ (-) 226,496.38
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 762,254.00	$ 750,803.82	$ (-) 11,450.18
Sponsored Operations	248,000.00	235,663.15	(-) 12,336.85
Operating Expenses			
Education, General and Departmental Services	359,012.00	340,546.43	(-) 18,465.57
Sponsored Operations	263,072.00	81,746.95	(-) 181,325.05
	$ 1,632,338.00	$ 1,408,760.35	$ (-) 223,577.65
Excess of Funds Available over Expenditures		$ (-) 2,918.73	$ (-) 2,918.73

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

VETERINARY MEDICINE EXPERIMENT STATION

The total approved budget for the Veterinary Medicine Experiment Station of the University of Georgia provided for expenditures totaling $2,388,049.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,388,049.00	$ 2,388,049.00	$ .00
Other Revenues Retained	.00	629.72	629.72
	$ 2,388,049.00	$ 2,388,678.72	$ 629.72
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,105,717.00	$ 1,099,414.80	$(-) 6,302.20
Operating Expenses			
Education, General and Departmental Services	619,157.00	626,673.67	7,516.67
Agricultural Research	470,777.00	470,777.00	.00
Fire Ant Research	192,398.00	191,813.25	(-) 584.75
	$ 2,388,049.00	$ 2,388,678.72	$ 629.72
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $7,516.67. Actual funds available were $629.72 more than anticipated and actual expenditures were $629.72 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

VETERINARY MEDICINE TEACHING HOSPITAL

The total approved budget for the Veterinary Medicine Teaching Hospital operations of the University of Georgia provided for expenditures totaling $2,141,629.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 461,404.00	$ 461,404.00	$ .00
Other Revenues Retained	1,680,225.00	1,522,109.45	(-) 158,115.55
	$ 2,141,629.00	$ 1,983,513.45	$(-) 158,115.55
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 824,889.00	$ 775,255.62	$(-) 49,633.38
Operating Expenses			
Education, General and Departmental Services	1,316,740.00	1,207,552.23	(-) 109,187.77
	$ 2,141,629.00	$ 1,982,807.85	$(-) 158,821.15
Excess of Funds Available over Expenditures		$ 705.60	$ 705.60

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURFS continued

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Regular provided for expenditures totaling $13,011,136.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 13,011,136.00	$ 5,986,663.97	$(-) 7,024,472.03
EXPENDITURES			
Capital Outlay	$ 13,011,136.00	$ 5,975,977.33	$(-) 7,035,158.67
Excess of Funds Available over Expenditures		$ 10,686.64	$ 10,686.64

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Agricultural Experiment Stations did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 110,986.07	$ 110,986.07
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	298,091.59	298,091.59
	$ .00	$ 409,077.66	$ 409,077.66
EXPENDITURES			
Capital Outlay	$ .00	$ 409,674.41	$ 409,674.41
Excess of Funds Available over Expenditures		$(-) 596.75	$(-) 596.75

The above comparison indicates that Capital Outlay was overspent by $409,674.41.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Cooperative Extension Service did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 135,251.69	$ 135,251.69
EXPENDITURES			
Capital Outlay	$ .00	$ 135,251.69	$ 135,251.69
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $135,251.69.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

MARINE INSTITUTE

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Marine Institute did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 13,748.65	$ 13,748.65
EXPENDITURES			
Capital Outlay	$ .00	$ 13,748.65	$ 13,748.65
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $13,748.65.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

VETERINARY MEDICINE EXPERIMENT STATION

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Veterinary Medicine Experiment Station did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$(-) 137.66	$(-) 137.66
EXPENDITURES			
Capital Outlay	$ .00	$(-) 137.66	$(-) 137.66
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES

ALBANY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany State College provided for expenditures totaling $14,774,749.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,116,119.00	$ 9,116,119.00	$ .00
Other Revenues Retained	5,658,630.00	5,473,144.25	(-) 185,485.75
	$ 14,774,749.00	$ 14,589,263.25	$ (-) 185,485.75
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 9,101,165.00	$ 9,091,145.32	$ (-) 10,019.68
Sponsored Operations	1,182,327.00	1,114,907.26	(-) 67,419.74
Operating Expenses			
Education, General and Departmental Services	2,019,077.00	2,092,724.21	73,647.21
Sponsored Operations	2,472,180.00	2,341,801.24	(-) 130,378.76
	$ 14,774,749.00	$ 14,640,578.03	$ (-) 134,170.97
Excess of Funds Available over Expenditures		$ (-) 51,314.78	$ (-) 51,314.78

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $73,647.21. Actual funds available were $185,485.75 less than anticipated and actual expenditures were $134,170.97 less than approved budget provisions which resulted in expenditures exceeding funds available by $51,314.78.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany State College provided for expenditures totaling $18,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 18,000.00	$ 2,933.03	$ (-) 15,066.97
EXPENDITURES			
Capital Outlay	$ 18,000.00	$ 33,376.84	$ 15,376.84
Excess of Funds Available over Expenditures		$ (-) 30,443.81	$ (-) 30,443.81

The above comparison indicates that Capital Outlay was overspent by $15,376.84. Actual funds available were $15,066.97 less than anticipated and actual expenditures were $15,376.84 more than approved budget provisions which resulted in expenditures exceeding funds available by $30,443.81.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

ARMSTRONG STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Armstrong State College provided for expenditures totaling $10,759,287.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,691,494.00	$ 7,691,494.00	$ .00
Other Revenues Retained	3,067,793.00	3,203,043.47	135,250.47
	$ 10,759,287.00	$ 10,894,537.47	$ 135,250.47
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 8,141,968.00	$ 8,129,580.20	$(-) 12,387.80
Sponsored Operations	200,000.00	90,118.64	(-) 109,881.36
Operating Expenses			
Education, General and Departmental Services	2,067,319.00	2,074,809.53	7,490.53
Sponsored Operations	350,000.00	601,277.87	251,277.87
	$ 10,759,287.00	$ 10,895,786.24	$ 136,499.24
Excess of Funds Available over Expenditures		$(-) 1,248.77	$(-) 1,248.77

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $7,490.53 and Operating Expenses of Sponsored Operations were overspent by $251,277.87. Actual funds available were $135,250.47 more than anticipated and actual expenditures were $136,499.24 more than approved budget provisions which resulted in expenditures exceeding funds available by $1,248.77.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Armstrong State College provided for expenditures totaling $104,300.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 104,300.00	$ 175,040.75	$ 70,740.75
EXPENDITURES			
Capital Outlay	$ 104,300.00	$ 175,040.75	$ 70,740.75
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $70,740.75. Actual funds available were $70,740.75 more than anticipated and actual expenditures were $70,740.75 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

SENIOR COLLEGES continued

AUGUSTA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Augusta College provided for expenditures totaling $13,155,716.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,353,200.00	$ 8,353,200.00	$ .00
Other Revenues Retained	4,802,516.00	4,967,503.30	164,987.30
	$ 13,155,716.00	$ 13,320,703.30	$ 164,987.30
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 10,014,609.00	$ 9,922,903.68	$(-) 91,705.32
Sponsored Operations	301,587.00	327,527.83	25,940.83
Operating Expenses			
Education, General and Departmental Services	2,048,820.00	2,164,568.06	115,748.06
Sponsored Operations	790,700.00	885,384.00	94,684.00
	$ 13,155,716.00	$ 13,300,383.57	$ 144,667.57
Excess of Funds Available over Expenditures		$ 20,319.73	$ 20,319.73

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $25,940.83, Operating Expenses of Education, General and Departmental Services were overspent by $115,748.06 and Operating Expenses of Sponsored Operations were overspent by $94,684.00. Actual funds available were $164,987.30 more than anticipated and actual expenditures were $144,667.57 more than approved budget provisions which resulted in funds available exceeding expenditures by $20,319.73. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

AUGUSTA COLLEGE continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Augusta College provided for expenditures totaling $129,005.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 129,005.00	$ 145,045.38	$ 16,040.38
EXPENDITURES			
Capital Outlay	$ 129,005.00	$ 144,701.80	$ 15,696.80
Excess of Funds Available over Expenditures		$ 343.58	$ 343.58

The above comparison indicates that Capital Outlay was overspent by $15,696.80. Actual funds available were $16,040.38 more than anticipated and actual expenditures were $15,696.80 more than approved budget provisions which resulted in funds available exceeding expenditures by $343.58. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

COLUMBUS COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Columbus College provided for expenditures totaling $17,353,704.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,597,650.00	$ 11,597,650.00	$ .00
Other Revenues Retained	5,756,054.00	5,476,158.81	(-) 279,895.19
	$ 17,353,704.00	$ 17,073,808.81	$(-) 279,895.19
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 12,576,060.00	$ 12,482,675.31	$(-) 93,384.69
Sponsored Operations	293,064.00	282,800.79	(-) 10,263.21
Operating Expenses			
Education, General and Departmental Services	3,125,920.00	3,125,004.32	(-) 915.68
Sponsored Operations	1,358,660.00	1,177,571.33	(-) 181,088.67
	$ 17,353,704.00	$ 17,068,051.75	$(-) 285,652.25
Excess of Funds Available over Expenditures		$ 5,757.06	$ 5,757.06

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Columbus College provided for expenditures totaling $180,931.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 180,931.00	$ 175,773.77	$(-) 5,157.23
EXPENDITURES			
Capital Outlay	$ 180,931.00	$ 175,773.77	$(-) 5,157.23
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Fort Valley State College provided for expenditures totaling $17,615,001.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,322,247.00	$ 9,322,247.00	$ .00
Other Revenues Retained	8,292,754.00	8,294,411.81	1,657.81
	$ 17,615,001.00	$ 17,616,658.81	$ 1,657.81
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 9,108,078.00	$ 9,054,029.58	$(-) 54,048.42
Sponsored Operations	3,022,933.00	2,848,120.13	(-) 174,812.87
Operating Expenses			
Education, General and Departmental Services	2,175,841.00	2,122,137.63	(-) 53,703.37
Sponsored Operations	3,308,149.00	3,530,509.17	222,360.17
	$ 17,615,001.00	$ 17,554,796.51	$(-) 60,204.49
Excess of Funds Available over Expenditures		$ 61,862.30	$ 61,862.30

The above comparison indicates that Operating Expenses of Sponsored Operations were overspent by $222,360.17. Actual funds available were $1,657.81 more than anticipated and actual expenditures were $60,204.49 less than approved budget provisions which resulted in funds available exceeding expenditures by $61,862.30. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Fort Valley State College provided for expenditures totaling $699,905.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 699,905.00	$ 816,066.36	$ 116,161.36
EXPENDITURES			
Capital Outlay	$ 699,905.00	$ 816,960.26	$ 117,055.26
Excess of Funds Available over Expenditures		$(-) 893.90	$(-) 893.90

The above comparison indicates that Capital Outlay was overspent by $117,055.26. Actual funds available were $116,161.36 more than anticipated and actual expenditures were $117,055.26 more than approved budget provisions which resulted in expenditures exceeding funds available by $893.90.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

SENIOR COLLEGES continued

GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia College provided for expenditures totaling $13,367,865.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,509,001.00	$ 8,509,001.00	$ .00
Other Revenues Retained	4,858,864.00	4,932,666.64	73,802.64
	$ 13,367,865.00	$ 13,441,667.64	$ 73,802.64
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 9,502,855.00	$ 9,418,907.49	$(-) 83,947.51
Sponsored Operations	305,793.00	301,688.73	(-) 4,104.27
Operating Expenses			
Education, General and Departmental Services	2,461,212.00	2,526,654.66	65,442.66
Sponsored Operations	1,098,005.00	1,189,596.52	91,591.52
	$ 13,367,865.00	$ 13,436,847.40	$ 68,982.40
Excess of Funds Available over Expenditures		$ 4,820.24	$ 4,820.24

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $65,442.66 and Operating Expenses of Sponsored Operations were overspent by $91,591.52. Actual funds available were $73,802.64 more than anticipated and actual expenditures were $68,982.40 more than approved budget provisions which resulted in funds available exceeding expenditures by $4,820.24. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia College provided for expenditures totaling $254,397.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 254,397.00	$ 251,922.47	$(-) 2,474.53
EXPENDITURES			
Capital Outlay	$ 254,397.00	$ 251,922.47	$(-) 2,474.53
Excess of Funds Available over Expenditures		$ .00	$ .00

SENIOR COLLEGES continued

GEORGIA SOUTHERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southern College provided for expenditures totaling $29,382,846.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 18,383,512.00	$ 18,383,512.00	$ .00
Other Revenues Retained	10,999,334.00	11,030,757.79	31,423.79
	$ 29,382,846.00	$ 29,414,269.79	$ 31,423.79
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 21,613,463.00	$ 21,604,273.66	$(-) 9,189.34
Sponsored Operations	1,000,000.00	792,354.82	(-) 207,645.18
Operating Expenses			
Education, General and Departmental Services	4,269,383.00	4,348,272.26	78,889.26
Sponsored Operations	2,500,000.00	2,667,454.12	167,454.12
	$ 29,382,846.00	$ 29,412,354.86	$ 29,508.86
Excess of Funds Available over Expenditures		$ 1,914.93	$ 1,914.93

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $78,889.26 and Operating Expenses of Sponsored Operations were overspent by $167,454.12. Actual funds available were $31,423.79 more than anticipated and actual expenditures were $29,508.86 more than approved budget provisions which resulted in funds available exceeding expenditures by $1,914.93. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southern College provided for expenditures totaling $911,416.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 911,416.00	$ 1,117,226.44	$ 205,810.44
EXPENDITURES			
Capital Outlay	$ 911,416.00	$ 1,117,226.44	$ 205,810.44
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $205,810.44. Actual funds available were $205,810.44 more than anticipated and actual expenditures were $205,810.44 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

GEORGIA SOUTHWESTERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southwestern College provided for expenditures totaling $11,088,429.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,440,166.00	$ 7,440,166.00	$ .00
Other Revenues Retained	3,648,263.00	3,528,686.91	(-) 119,576.09
	$ 11,088,429.00	$ 10,968,852.91	$ (-) 119,576.09
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,256,235.00	$ 7,240,744.75	$ (-) 15,490.25
Sponsored Operations	232,939.00	205,181.57	(-) 27,757.43
Operating Expenses			
Education, General and Departmental Services	2,379,119.00	2,379,675.23	556.23
Sponsored Operations	1,220,136.00	1,141,818.82	(-) 78,317.18
	$ 11,088,429.00	$ 10,967,420.37	$ (-) 121,008.63
Excess of Funds Available over Expenditures		$ 1,432.54	$ 1,432.54

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $556.23. Actual funds available were $119,576.09 less than anticipated and actual expenditures were $121,008.63 less than approved budget provisions which resulted in funds available exceeding expenditures by $1,432.54.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southwestern College provided for expenditures totaling $111,172.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 111,172.00	$ 117,961.29	$ 6,789.29
EXPENDITURES			
Capital Outlay	$ 111,172.00	$ 117,344.17	$ 6,172.17
Excess of Funds Available over Expenditures		$ 617.12	$ 617.12

The above comparison indicates that Capital Outlay was overspent by $6,172.17. Actual funds available were $6,789.29 more than anticipated and actual expenditures were $6,172.17 more than approved budget provisions which resulted in funds available exceeding expenditures by $617.12. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approvals, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

KENNESAW COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Kennesaw College provided for expenditures totaling $14,705,934.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,120,484.00	$ 9,120,484.00	$ .00
Other Revenues Retained	5,585,450.00	5,532,258.26	(-) 53,191.74
	$ 14,705,934.00	$ 14,652,742.26	$(-) 53,191.74
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 11,113,357.00	$ 11,231,841.53	$ 118,484.53
Sponsored Operations	191,216.00	190,424.73	(-) 791.27
Operating Expenses			
Education, General and Departmental Services	2,917,572.00	2,706,061.37	(-) 211,510.63
Sponsored Operations	483,789.00	485,840.18	2,051.18
	$ 14,705,934.00	$ 14,614,167.81	$(-) 91,766.19
Excess of Funds Available over Expenditures		$ 38,574.45	$ 38,574.45

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $118,484.53 and Operating Expenses of Sponsored Operations were overspent by $2,051.18. Actual funds available were $53,191.74 less than anticipated and actual expenditures were $91,766.19 less than approved budget provisions which resulted in funds available exceeding expenditures by $38,574.45.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

KENNESAW COLLEGE continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Kennesaw College provided for expenditures totaling $86,455.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 86,455.00	$ 94,103.19	$ 7,648.19
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	5,779.54	5,779.54
	$ 86,455.00	$ 99,882.73	$ 13,427.73
EXPENDITURES			
Capital Outlay	$ 86,455.00	$ 99,809.98	$ 13,354.98
Excess of Funds Available over Expenditures		$ 72.75	$ 72.75

The above comparison indicates that Capital Outlay was overspent by $13,354.98. Actual funds available were $13,427.73 more than anticipated and actual expenditures were $13,354.98 more than approved budget provisions which resulted in funds available exceeding expenditures by $72.75. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

NORTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of North Georgia College provided for expenditures totaling $9,124,732.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,040,600.00	$ 6,040,600.00	$ .00
Other Revenues Retained	3,084,132.00	2,604,172.06	(-) 479,959.94
	$ 9,124,732.00	$ 8,644,772.06	$(-) 479,959.94
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,456,692.00	$ 6,459,267.67	$ 2,575.67
Sponsored Operations	320,274.00	70,206.97	(-) 250,067.03
Operating Expenses			
Education, General and Departmental Services	1,651,245.00	1,596,723.10	(-) 54,521.90
Sponsored Operations	696,521.00	519,798.80	(-) 176,722.20
	$ 9,124,732.00	$ 8,645,996.54	$(-) 478,735.46
Excess of Funds Available over Expenditures		$(-) 1,224.48	$(-) 1,224.48

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $2,575.67. Actual funds available were $479,959.94 less than anticipated and actual expenditures were $478,735.46 less than approved budget provisions which resulted in expenditures exceeding funds available by $1,224.48.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of North Georgia College provided for expenditures totaling $343,200.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 343,200.00	$ 318,762.86	$(-) 24,437.14
EXPENDITURES			
Capital Outlay	$ 343,200.00	$ 318,762.86	$(-) 24,437.14
Excess of Funds Available over Expenditures		$ .00	$ .00

SENIOR COLLEGES continued

SAVANNAH STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Savannah State College provided for expenditures totaling $15,245,399.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,154,122.00	$ 9,154,122.00	$ .00
Other Revenues Retained	6,091,277.00	5,863,304.47	(-) 227,972.53
	$ 15,245,399.00	$ 15,017,426.47	$(-) 227,972.53
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 8,949,252.00	$ 8,935,538.06	$(-) 13,713.94
Sponsored Operations	995,946.00	881,609.84	(-) 114,336.16
Operating Expenses			
Education, General and Departmental Services	2,427,099.00	2,447,392.32	20,293.32
Sponsored Operations	2,873,102.00	2,753,399.70	(-) 119,702.30
	$ 15,245,399.00	$ 15,017,939.92	$(-) 227,459.08
Excess of Funds Available over Expenditures		$(-) 513.45	$(-) 513.45

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $20,293.32. Actual funds available were $227,972.53 less than anticipated and actual expenditures were $227,459.08 less than approved budget provisions which resulted in expenditures exceeding funds available by $513.45.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Savannah State College provided for expenditures totaling $25,694.00. A comparison of anticipated funds available and budgeted expenditures to actual furds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 25,694.00	$ 18,170.41	$(-) 7,523.59
EXPENDITURES			
Capital Outlay	$ 25,694.00	$ 41,236.84	$ 15,542.84
Excess of Funds Available over Expenditures		$(-) 23,066.43	$(-) 23,066.43

The above comparison indicates that Capital Outlay was overspent by $15,542.84. Actual funds available were $7,523.59 less than anticipated and actual expenditures were $15,542.84 more than approved budget provisions which resulted in expenditures exceeding funds available by $23,066.43.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

SOUTHERN TECHNICAL INSTITUTE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Southern Technical Institute provided for expenditures totaling $12,658,910.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,126,583.00	$ 8,126,583.00	$ .00
Other Revenues Retained	4,532,327.00	4,292,317.09	(-) 240,009.91
	$ 12,658,910.00	$ 12,418,900.09	$ (-) 240,009.91
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 8,469,785.00	$ 8,459,257.17	$ (-) 10,527.83
Sponsored Operations	468,722.00	315,271.26	(-) 153,450.74
Operating Expenses			
Education, General and Departmental Services	2,938,904.00	2,879,188.07	(-) 59,715.93
Sponsored Operations	614,499.00	603,240.60	(-) 11,258.40
Research Consortium	167,000.00	167,000.00	.00
	$ 12,658,910.00	$ 12,423,957.10	$ (-) 234,952.90
Excess of Funds Available over Expenditures		$ (-) 5,057.01	$ (-) 5,057.01

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Southern Technical Institute provided for expenditures totaling $282,600.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 282,600.00	$ 144,917.50	$ (-) 137,682.50
EXPENDITURES			
Capital Outlay	$ 282,600.00	$ 144,791.83	$ (-) 137,808.17
Excess of Funds Available over Expenditures		$ 125.67	$ 125.67

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

VALDOSTA STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Valdosta State College provided for expenditures totaling $22,887,573.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,851,950.00	$ 12,851,950.00	$ .00
Other Revenues Retained	10,035,623.00	9,493,573.70	(-) 542,049.30
	$ 22,887,573.00	$ 22,345,523.70	$(-) 542,049.30
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 14,852,854.00	$ 14,811,975.45	$(-) 40,878.55
Sponsored Operations	560,606.00	516,975.77	(-) 43,630.23
Operating Expenses			
Education, General and Departmental Services	4,406,317.00	4,428,431.12	22,114.12
Sponsored Operations	3,067,796.00	2,587,890.69	(-) 479,905.31
	$ 22,887,573.00	$ 22,345,273.03	$(-) 542,299.97
Excess of Funds Available over Expenditures		$ 250.67	$ 250.67

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $22,114.12. Actual funds available were $542,049.30 less than anticipated and actual expenditures were $542,299.97 less than approved budget provisions which resulted in funds available exceeding expenditures by $250.67.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Valdosta State College provided for expenditures totaling $477,218.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 477,218.00	$ 339,714.50	$(-) 137,503.50
EXPENDITURES			
Capital Outlay	$ 477,218.00	$ 339,714.50	$(-) 137,503.50
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

WEST GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of West Georgia College provided for expenditures totaling $23,014,395.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,069,005.00	$ 15,069,005.00	$ .00
Other Revenues Retained	7,945,390.00	7,449,086.39	(-) 496,303.61
	$ 23,014,395.00	$ 22,518,091.39	$(-) 496,303.61
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 17,007,246.00	$ 16,854,567.59	$(-) 152,678.41
Sponsored Operations	400,000.00	235,091.96	(-) 164,908.04
Operating Expenses			
Education, General and Departmental Services	3,807,149.00	3,668,306.34	(-) 138,842.66
Sponsored Operations	1,800,000.00	1,582,748.94	(-) 217,251.06
	$ 23,014,395.00	$ 22,340,714.83	$(-) 673,680.17
Excess of Funds Available over Expenditures		$ 177,376.56	$ 177,376.56

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of West Georgia College provided for expenditures totaling $515,840.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 515,840.00	$ 373,676.65	$(-) 142,163.35
EXPENDITURES			
Capital Outlay	$ 515,840.00	$ 373,676.65	$(-) 142,163.35
Excess of Funds Available over Expenditures		$ .00	$ .00

JUNIOR COLLEGES

ABRAHAM BALDWIN AGRICULTURAL COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Abraham Baldwin Agricultural College provided for expenditures totaling $8,993,092.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,734,147.00	$ 5,734,147.00	$ .00
Other Revenues Retained	3,258,945.00	3,244,595.06	(-) 14,349.94
	$ 8,993,092.00	$ 8,978,742.06	$(-) 14,349.94
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,905,862.00	$ 5,891,361.46	$(-) 14,500.54
Sponsored Operations	304,699.00	316,703.17	12,004.17
Operating Expenses			
Education, General and Departmental Services	1,541,803.00	1,554,972.22	13,169.22
Sponsored Operations	1,240,728.00	1,214,636.14	(-) 26,091.86
	$ 8,993,092.00	$ 8,977,672.99	$(-) 15,419.01
Excess of Funds Available over Expenditures		$ 1,069.07	$ 1,069.07

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $12,004.17 and Operating Expenses of Education, General and Departmental Services were overspent by $13,169.22. Actual funds available were $14,349.94 less than anticipated and actual expenditures were $15,419.01 less than approved budget provisions which resulted in funds available exceeding expenditures by $1,069.07.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Abraham Baldwin Agricultural College provided for expenditures totaling $54,722.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 54,722.00	$ 45,522.91	$(-) 9,199.09
EXPENDITURES			
Capital Outlay	$ 54,722.00	$ 45,151.56	$(-) 9,570.44
Excess of Funds Available over Expenditures		$ 371.35	$ 371.35

JUNIOR COLLEGES continued

ALBANY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany Junior College provided for expenditures totaling $6,187,533.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,992,892.00	$ 3,992,892.00	$ .00
Other Revenues Retained	2,194,641.00	2,086,357.94	(-) 108,283.06
	$ 6,187,533.00	$ 6,079,249.94	$(-) 108,283.06
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,336,821.00	$ 4,313,822.50	$(-) 22,998.50
Sponsored Operations	209,059.00	157,466.37	(-) 51,592.63
Operating Expenses			
Education, General and Departmental Services	974,476.00	942,042.95	(-) 32,433.05
Sponsored Operations	667,177.00	661,406.51	(-) 5,770.49
	$ 6,187,533.00	$ 6,074,738.33	$(-) 112,794.67
Excess of Funds Available over Expenditures		$ 4,511.61	$ 4,511.61

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany Junior College provided for expenditures totaling $43,460.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 43,460.00	$ 22,493.51	$(-) 20,966.49
EXPENDITURES			
Capital Outlay	$ 43,460.00	$ 22,492.82	$(-) 20,967.18
Excess of Funds Available over Expenditures		$ .69	$ .69

JUNIOR COLLEGES continued

ATLANTA JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Atlanta Junior College provided for expenditures totaling $5,765,461.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,175,940.00	$ 3,175,940.00	$ .00
Other Revenues Retained	2,589,521.00	2,341,052.38	(-) 248,468.62
	$ 5,765,461.00	$ 5,516,992.38	$(-) 248,468.62
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,213,693.00	$ 3,196,406.44	$(-) 17,286.56
Sponsored Operations	545,904.00	422,738.49	(-) 123,165.51
Operating Expenses			
Education, General and Departmental Services	1,075,394.00	1,074,784.29	(-) 609.71
Sponsored Operations	930,470.00	809,966.53	(-) 120,503.47
	$ 5,765,461.00	$ 5,503,895.75	$(-) 261,565.25
Excess of Funds Available over Expenditures		$ 13,096.63	$ 13,096.63

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Atlanta Junior College provided for expenditures totaling $12,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 12,500.00	$ 14,127.19	$ 1,627.19
EXPENDITURES			
Capital Outlay	$ 12,500.00	$ 12,747.01	$ 247.01
Excess of Funds Available over Expenditures		$ 1,380.18	$ 1,380.18

The above comparison indicates that Capital Outlay was overspent by $247.01. Actual funds available were $1,627.19 more than anticipated and actual expenditures were $247.01 more than approved budget provisions which resulted in funds available exceeding expenditures by $1,380.18. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

JUNIOR COLLEGES continued

BAINBRIDGE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Bainbridge Junior College provided for expenditures totaling $2,981,816.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,024,800.00	$ 2,024,800.00	$ .00
Other Revenues Retained	957,016.00	891,900.29	(-) 65,115.71
	$ 2,981,816.00	$ 2,916,700.29	$(-) 65,115.71
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,937,900.00	$ 1,933,323.17	$(-) 4,576.83
Sponsored Operations	298,848.00	263,871.45	(-) 34,976.55
Operating Expenses			
Education, General and Departmental Services	472,958.00	472,464.42	(-) 493.58
Sponsored Operations	272,110.00	234,430.17	(-) 37,679.83
	$ 2,981,816.00	$ 2,904,089.21	$(-) 77,726.79
Excess of Funds Available over Expenditures		$ 12,611.08	$ 12,611.08

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Bainbridge Junior College provided for expenditures totaling $8,400.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 8,400.00	$ 9,215.06	$ 815.06
EXPENDITURES			
Capital Outlay	$ 8,400.00	$ 7,517.87	$(-) 882.13
Excess of Funds Available over Expenditures		$ 1,697.19	$ 1,697.19

JUNIOR COLLEGES continued

BRUNSWICK JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Brunswick Junior College provided for expenditures totaling $4,999,578.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,027,520.00	$ 3,027,520.00	$ .00
Other Revenues Retained	1,972,058.00	1,860,610.51	(-) 111,447.49
	$ 4,999,578.00	$ 4,888,130.51	$(-) 111,447.49
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,139,940.00	$ 3,104,859.25	$(-) 35,080.75
Sponsored Operations	380,294.00	356,962.24	(-) 23,331.76
Operating Expenses			
Education, General and Departmental Services	817,180.00	806,105.33	(-) 11,074.67
Sponsored Operations	662,164.00	619,467.17	(-) 42,696.83
	$ 4,999,578.00	$ 4,887,393.99	$(-) 112,184.01
Excess of Funds Available over Expenditures		$ 736.52	$ 736.52

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Brunswick Junior College provided for expenditures totaling $53,376.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 53,376.00	$ 50,615.62	$(-) 2,760.38
EXPENDITURES			
Capital Outlay	$ 53,376.00	$ 50,615.62	$(-) 2,760.38
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

CLAYTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Clayton Junior College provided for expenditures totaling $9,322,387.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,170,582.00	$ 5,170,582.00	$ .00
Other Revenues Retained	4,151,805.00	3,371,515.88	(-) 780,289.12
	$ 9,322,387.00	$ 8,542,097.88	$ (-) 780,289.12
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,889,353.00	$ 5,618,641.95	$ (-) 270,711.05
Sponsored Operations	810,387.00	696,582.30	(-) 113,804.70
Operating Expenses			
Education, General and Departmental Services	1,469,969.00	1,616,228.09	146,259.09
Sponsored Operations	1,152,678.00	605,655.13	(-) 547,022.87
	$ 9,322,387.00	$ 8,537,107.47	$ (-) 785,279.53
Excess of Funds Available over Expenditures		$ 4,990.41	$ 4,990.41

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $146,259.09. Actual funds available were $780,289.12 less than anticipated and actual expenditures were $785,279.53 less than approved budget provisions which resulted in funds available exceeding expenditures by $4,990.41.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Clayton Junior College provided for expenditures totaling $83,734.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 83,734.00	$ 108,712.30	$ 24,978.30
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,250.01	1,250.01
	$ 83,734.00	$ 109,962.31	$ 26,228.31
EXPENDITURES			
Capital Outlay	$ 83,734.00	$ 82,859.00	$ (-) 875.00
Excess of Funds Available over Expenditures		$ 27,103.31	$ 27,103.31

JUNIOR COLLEGES continued

DALTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Dalton Junior College provided for expenditures totaling $5,075,546.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,204,543.00	$ 3,204,543.00	$ .00
Other Revenues Retained	1,871,003.00	1,825,716.59	(-) 45,286.41
	$ 5,075,546.00	$ 5,030,259.59	$(-) 45,286.41
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,110,768.00	$ 3,109,693.38	$(-) 1,074.62
Sponsored Operations	483,300.00	475,223.91	(-) 8,076.09
Operating Expenses			
Education, General and Departmental Services	1,163,575.00	1,171,790.53	8,215.53
Sponsored Operations	317,903.00	272,824.13	(-) 45,078.87
	$ 5,075,546.00	$ 5,029,531.95	$(-) 46,014.05
Excess of Funds Available over Expenditures		$ 727.64	$ 727.64

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $8,215.53. Actual funds available were $45,286.41 less than anticipated and actual expenditures were $46,014.05 less than approved budget provisions which resulted in funds available exceeding expenditures by $727.64.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Dalton Junior College provided for expenditures totaling $134,510.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 134,510.00	$ 126,117.53	$(-) 8,392.47
EXPENDITURES			
Capital Outlay	$ 134,510.00	$ 126,111.97	$(-) 8,398.03
Excess of Funds Available over Expenditures		$ 5.56	$ 5.56

JUNIOR COLLEGES continued

EMANUEL COUNTY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Emanuel County Junior College provided for expenditures totaling $1,792,900.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,468,700.00	$ 1,468,700.00	$ .00
Other Revenues Retained	324,200.00	339,145.24	14,945.24
	$ 1,792,900.00	$ 1,807,845.24	$ 14,945.24
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,307,285.00	$ 1,287,423.54	$(-) 19,861.46
Sponsored Operations	.00	721.00	721.00
Operating Expenses			
Education, General and Departmental Services	403,615.00	433,269.19	29,654.19
Sponsored Operations	82,000.00	85,791.79	3,791.79
	$ 1,792,900.00	$ 1,807,205.52	$ 14,305.52
Excess of Funds Available over Expenditures		$ 639.72	$ 639.72

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $721.00, Operating Expenses of Education, General and Departmental Services were overspent by $29,654.19 and Operating Expenses of Sponsored Operations were overspent by $3,791.79. Actual funds available were $14,945.24 more than anticipated and actual expenditures were $14,305.52 more than approved budget provisions which resulted in funds available exceeding expenditures by $639.72. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Emanuel County Junior College provided for expenditures totaling $65,291.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 65,291.00	$ 9,906.74	$(-) 55,384.26
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	56,800.55	56,800.55
	$ 65,291.00	$ 66,707.29	$ 1,416.29
EXPENDITURES			
Capital Outlay	$ 65,291.00	$ 5,441.50	$(-) 59,849.50
Excess of Funds Available over Expenditures		$ 61,265.79	$ 61,265.79

JUNIOR COLLEGES continued

FLOYD JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Floyd Junior College provided for expenditures totaling $4,876,972.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,210,600.00	$ 3,210,600.00	$ .00
Other Revenues Retained	1,666,372.00	1,703,313.06	36,941.06
	$ 4,876,972.00	$ 4,913,913.06	$ 36,941.06
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,366,246.00	$ 3,337,858.39	$(-) 28,387.61
Sponsored Operations	459,949.00	452,173.29	(-) 7,775.71
Operating Expenses			
Education, General and Departmental Services	668,626.00	699,974.27	31,348.27
Sponsored Operations	382,151.00	406,701.53	24,550.53
	$ 4,876,972.00	$ 4,896,707.48	$ 19,735.48
Excess of Funds Available over Expenditures		$ 17,205.58	$ 17,205.58

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $31,348.27 and Operating Expenses of Sponsored Operations were overspent by $24,550.53. Actual funds available were $36,941.06 more than anticipated and actual expenditures were $19,735.48 more than approved budget provisions which resulted in funds available exceeding expenditures by $17,205.58. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Floyd Junior College provided for expenditures totaling $23,579.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 23,579.00	$ 28,409.19	$ 4,830.19
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	96,643.00	96,643.00
	$ 23,579.00	$ 125,052.19	$ 101,473.19
EXPENDITURES			
Capital Outlay	$ 23,579.00	$ 15,374.61	$(-) 8,204.39
Excess of Funds Available over Expenditures		$ 109,677.58	$ 109,677.58

JUNIOR COLLEGES continued

GAINESVILLE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gainesville Junior College provided for expenditures totaling $4,806,008.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,159,791.00	$ 3,159,791.00	$ .00
Other Revenues Retained	1,646,217.00	1,666,284.34	20,067.34
	$ 4,806,008.00	$ 4,826,075.34	$ 20,067.34
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,444,720.00	$ 3,400,800.75	$(-) 43,919.25
Sponsored Operations	140,770.00	141,675.10	905.10
Operating Expenses			
Education, General and Departmental Services	964,023.00	1,014,314.88	50,291.88
Sponsored Operations	256,495.00	267,706.93	11,211.93
	$ 4,806,008.00	$ 4,824,497.66	$ 18,489.66
Excess of Funds Available over Expenditures		$ 1,577.68	$ 1,577.68

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $905.10, Operating Expenses of Education, General and Departmental Services were overspent by $50,291.88 and Operating Expenses of Sponsored Operations were overspent by $11,211.93. Actual funds available were $20,067.34 more than anticipated and actual expenditures were $18,489.66 more than approved budget provisions which resulted in funds available exceeding expenditures by $1,577.68. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gainesville Junior College provided for expenditures totaling $29,465.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 29,465.00	$ 29,369.47	$(-) 95.53
EXPENDITURES			
Capital Outlay	$ 29,465.00	$ 29,369.47	$(-) 95.53
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

GORDON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gordon Junior College provided for expenditures totaling $3,615,065.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 2,633,565.00	$ 2,633,565.00	$ .00
Other Revenues Retained	981,500.00	915,359.74	(-) 66,140.26
	$ 3,615,065.00	$ 3,548,924.74	$(-) 66,140.26
EXPENDITURES			
Personal Services Education, General and Departmental Services	$ 2,519,864.00	$ 2,442,380.56	$(-) 77,483.44
Operating Expenses Education, General and Departmental Services	895,201.00	886,524.93	(-) 8,676.07
Sponsored Operations	200,000.00	220,514.32	20,514.32
	$ 3,615,065.00	$ 3,549,419.81	$(-) 65,645.19
Excess of Funds Available over Expenditures		$(-) 495.07	$(-) 495.07

The above comparison indicates that Operating Expenses of Sponsored Operations were overspent by $20,514.32. Actual funds available were $66,140.26 less than anticipated and actual expenditures were $65,645.19 less than approved budget provisions which resulted in expenditures exceeding funds available by $495.07.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gordon Junior College provided for expenditures totaling $129,227.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 129,227.00	$ 140,454.17	$ 11,227.17
EXPENDITURES			
Capital Outlay	$ 129,227.00	$ 140,454.17	$ 11,227.17
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $11,227.17. Actual funds available were $11,227.17 more than anticipated and actual expenditures were $11,227.17 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

JUNIOR COLLEGES continued

MACON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Macon Junior College provided for expenditures totaling $6,330,818.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,188,736.00	$ 4,188,736.00	$ .00
Other Revenues Retained	2,142,082.00	2,076,509.51	(-) 65,572.49
	$ 6,330,818.00	$ 6,265,245.51	$(-) 65,572.49
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,766,325.00	$ 4,736,433.92	$(-) 29,891.08
Sponsored Operations	100,000.00	36,525.91	(-) 63,474.09
Operating Expenses			
Education, General and Departmental Services	1,114,493.00	1,121,940.47	7,447.47
Sponsored Operations	350,000.00	351,449.58	1,449.58
	$ 6,330,818.00	$ 6,246,349.88	$(-) 84,468.12
Excess of Funds Available over Expenditures		$ 18,895.63	$ 18,895.63

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $7,447.47 and Operating Expenses of Sponsored Operations were overspent by $1,449.58. Actual funds available were $65,572.49 less than anticipated and actual expenditures were $84,468.12 less than approved budget provisions which resulted in funds available exceeding expenditures by $18,895.63.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Macon Junior College provided for expenditures totaling $200,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 200,000.00	$ 178,417.99	$(-) 21,582.01
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	136,625.18	136,625.18
	$ 200,000.00	$ 315,043.17	$ 115,043.17
EXPENDITURES			
Capital Outlay	$ 200,000.00	$ 167,336.81	$(-) 32,663.19
Excess of Funds Available over Expenditures		$ 147,706.36	$ 147,706.36

JUNIOR COLLEGES continued

MIDDLE GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Middle Georgia College provided for expenditures totaling $6,431,081.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,837,790.00	$ 4,837,790.00	$ .00
Other Revenues Retained	1,593,291.00	1,511,345.10	(-) 81,945.90
	$ 6,431,081.00	$ 6,349,135.10	$(-) 81,945.90
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,422,780.00	$ 4,470,412.26	$ 47,632.26
Sponsored Operations	131,692.00	116,605.72	(-) 15,086.28
Operating Expenses			
Education, General and Departmental Services	1,335,210.00	1,286,975.47	(-) 48,234.53
Sponsored Operations	541,399.00	460,179.57	(-) 81,219.43
	$ 6,431,081.00	$ 6,334,173.02	$(-) 96,907.98
Excess of Funds Available over Expenditures		$ 14,962.08	$ 14,962.08

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $47,632.26. Actual funds available were $81,945.90 less than anticipated and actual expenditures were $96,907.98 less than approved budget provisions which resulted in funds available exceeding expenditures by $14,962.08.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Middle Georgia College provided for expenditures totaling $20,973.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 20,973.00	$ 43,354.37	$ 22,381.37
EXPENDITURES			
Capital Outlay	$ 20,973.00	$ 43,354.37	$ 22,381.37
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $22,381.37. Actual funds available were $22,381.37 more than anticipated and actual expenditures were $22,381.37 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

SOUTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of South Georgia College provided for expenditures totaling $5,916,016.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,878,616.00	$ 3,878,616.00	$ .00
Other Revenues Retained	2,037,400.00	1,953,843.59	(-) 83,556.41
	$ 5,916,016.00	$ 5,832,459.59	$(-) 83,556.41
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,127,765.00	$ 3,117,470.59	$(-) 10,294.41
Sponsored Operations	151,274.00	137,899.45	(-) 13,374.55
Operating Expenses			
Education, General and Departmental Services	1,692,502.00	1,677,719.72	(-) 14,782.28
Sponsored Operations	944,475.00	897,587.37	(-) 46,887.63
	$ 5,916,016.00	$ 5,830,677.13	$(-) 85,338.87
Excess of Funds Available over Expenditures		$ 1,782.46	$ 1,782.46

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of South Georgia College provided for expenditures totaling $79,971.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 79,971.00	$ 76,213.96	$(-) 3,757.04
EXPENDITURES			
Capital Outlay	$ 79,971.00	$ 67,087.49	$(-) 12,883.51
Excess of Funds Available over Expenditures		$ 9,126.47	$ 9,126.47

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

WAYCROSS JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Waycross Junior College provided for expenditures totaling $2,198,629.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,547,800.00	$ 1,547,800.00	$ .00
Other Revenues Retained	650,829.00	599,107.22	(-) 51,721.78
	$ 2,198,629.00	$ 2,146,907.22	$ (-) 51,721.78
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,472,581.00	$ 1,453,993.93	$ (-) 18,587.07
Sponsored Operations	112,724.00	89,718.29	(-) 23,005.71
Operating Expenses			
Education, General and Departmental Services	368,934.00	388,595.32	19,661.32
Sponsored Operations	244,390.00	214,326.60	(-) 30,063.40
	$ 2,198,629.00	$ 2,146,634.14	$ (-) 51,994.86
Excess of Funds Available over Expenditures		$ 273.08	$ 273.08

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $19,661.32 Actual funds available were $51,721.78 less than anticipated and actual expenditures were $51,994.86 less than approved budget provisions which resulted in funds available exceeding expenditures by $273.08

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Waycross Junior College provided for expenditures totaling $15,354.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 15,354.00	$ 14,242.33	$ (-) 1,111.67
EXPENDITURES			
Capital Outlay	$ 15,354.00	$ 7,426.45	$ (-) 7,927.55
Excess of Funds Available over Expenditures		$ 6,815.88	$ 6,815.88

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

OTHER

SKIDAWAY INSTITUTE OF OCEANOGRAPHY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

OTHER ORGANIZED ACTIVITIES

The total approved budget for the Other Organized Activities of Skidaway Institute of Oceanography provided for expenditures totaling $2,759,092.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,151,304.00	$ 1,151,304.00	$ .00
Other Revenues Retained	1,607,788.00	1,725,050.33	117,262.33
	$ 2,759,092.00	$ 2,876,354.33	$ 117,262.33
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,029,939.00	$ 1,014,166.31	$(-) 15,772.69
Sponsored Operations	667,299.00	685,545.10	18,246.10
Operating Expenses			
Education, General and Departmental Services	579,153.00	491,044.60	(-) 88,108.40
Sponsored Operations	482,701.00	670,768.96	188,067.96
	$ 2,759,092.00	$ 2,861,524.97	$ 102,432.97
Excess of Funds Available over Expenditures		$ 14,829.36	$ 14,829.36

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $18,246.10 and Operating Expenses of Sponsored Operations were overspent by $188,067.96. Actual funds available were $117,262.33 more than anticipated and actual expenditures were $102,432.97 more than approved budget provisions which resulted in funds available exceeding expenditures by $14,829.36. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Skidaway Institute of Oceanography did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 10,406.48	$ 10,406.48
EXPENDITURES			
Capital Outlay	$ .00	$ 15,080.00	$ 15,080.00
Excess of Funds Available over Expenditures		$(-) 4,673.52	$(-) 4,673.52

The above comparison indicates that Capital Outlay was overspent by $15,080.00.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 54 of the Amended Appropriations Act of 1984-1985.